

6-23-1983

Board of Trustees Minutes, June 23, 1983

Eastern Washington University

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Agenda

Board of Trustees Eastern Washington University

June 23, 1983

10:00 a.m., Pence Union Building, Council Chambers

I. Presidents' Reports

- A. Dr. H. George Frederickson
- B. Dr. Lula Schroder, President, Faculty Organization
- C. Ms. Gina Hames, President, Associated Students
- D. Mr. Ray Liberg, President, Alumni Association
- E. Ms. Maureen Micklich, Director, Foundation

✓ II. Approval of Minutes (Attachment II.)

III. Policy Issues

- ✓ A. Grievance Procedure (Attachment III.A.)
- ✓ B. Approval of Tuition & Fee Rate for Academic Year 1983-84 (Attachment III.B.)
- ✓ C. Approval of Housing Room & Board Rate for Academic Year 1983-84 (Attachment III.C.)
- ✓ D. Revision of EWU/City of Cheney Interlocal Agreement, re: Central Dispatch (Attachment III.D.)
- ✓ E. Award of Contract - Maintenance Building/Computer Center Remodel (Attachment III.E.)
- ✓ F. Proposed Change to B/T Meeting Schedule (Attachment III.F.)
- ✓ G. Approval of Holiday Schedule for Calendar Years 1984 and 1985 (Attachment III.G.)

IV. Information Items

- ✓ A. Contractor's Minority Employment Report (Attachment IV.A.)
- ✓ B. 1983-84 Operating Budget Briefing (Attachment IV.B.)
- ✓ C. Contracts/Change Orders Awarded Under \$17,500 (Attachment IV.C.)

Agenda

June 23, 1983

Page 2

✓ D. Alumni Association Report

(Attachment IV.D.)

✓ E. Continuing Education Report

(Attachment IV.E.)

V. Old Business

VI. New Business

VII. Executive Session

An executive session will be called for the purpose of discussing personnel matters.

VIII. Personnel Actions

(Attachment VIII.)

The next regular meeting of the Board of Trustees will be held on July 28, 1983, at 10:00 a.m. in the Higher Education Center.

Minutes

EASTERN WASHINGTON UNIVERSITY

Board of Trustees
June 23, 1983

The regular meeting of the Board of Trustees of Eastern Washington University was held on June 23, 1983, at 10:00 a.m. in the Pence Union Building Council Chambers.

BOARD MEMBERS PRESENT

Mrs. Eleanor Chase, Chairwoman
Mr. Bert Shaber, Vice Chairman
Mr. Andrew P. Kelly
Mr. James Ray
Mr. Fred Enlow

STAFF PRESENT

Dr. H. George Frederickson, President
Mr. Ken Dolan, Secretary, Board of Trustees
Mr. Mark Cassidy, Assistant Attorney General
Dr. Gordon Martinen, Vice President for Extended Programs
Mr. John Douglas, Acting Vice Provost for Academic Affairs
Mr. William Kidd, Assistant Provost for Faculty Development
Mr. Russ Hartman, Vice President for Business & Finance
Dr. Lula Schroder, President, Faculty Organization
Dr. Wayne Hall, Vice President, Faculty Organization
Dr. William Katz, Dean, School of Human Learning & Development
Dr. Greg Hawkins, Acting Dean, School of Fine Arts
Ms. Melanie Bell, Registrar
Mr. Richard Clark, University Architect
Mr. Robert Graham, Director of Facilities
Mr. Don Manson, Director of Auxiliary Services
Ms. Maureen Micklich, Director, University Foundation
Mr. Terry Maurer, Director, News Services
Mr. Skip Amsden, Director, Career Planning & Placement
Mr. Bill Shaw, Director of Financial Services
Mr. Gene Spooner, Chairman, WFSE
Mr. Ray Liberg, President, Alumni Association
Ms. Judy Samples, Administrative Assistant, Business & Finance

STUDENTS PRESENT

Ms. Gina Hames, President, Associated Students
Mr. Steve Zander, Finance Vice President, Associated Students

MEDIA PRESENT

Mr. Rod Everhart, Cheney Free Press
Mr. Bart Preecs, Spokesman Review-Chronicle

BUSINESS MEETING

Chairwoman Chase called the business meeting to order at 10:15 a.m.

PRESIDENTS' REPORTS

1. Dr. H. George Frederickson, President. President Frederickson announced that the university has received a letter from James F. Bemis of the Northwest Association of Schools and Colleges acknowledging that our accreditation has been reaffirmed following the interim review of last spring. The next full review will take place in 1988.

Dr. Carl Trendler, Executive Coordinator of CPE, informed us on June 14 that the university has been granted the authority to give the Bachelor of Science degree in physical therapy.

The Office of Financial Management and the Council for Postsecondary Education are reviewing Spokane's higher education needs at roughly the same time. OFM is responding to legislative direction, CPE is following the recommendation of its own 6-Year Plan for a comprehensive review of the needs of the Spokane area. Both agencies are encouraging cooperative programs between the area institutions. OFM is also looking at funding for the Higher Education Center. Jim Bricker of OFM heads up the OFM committee, which will make its recommendations by October 1.

The administration will be recommending the appointment of Dr. William T. Slater as Dean of the School of Fine Arts. Mr. Jay Rea chaired the search committee which produced three excellent candidates for consideration.

Governor John Spellman's Commencement speech was very well received. He spoke strongly in support of education in grades K-12, and also for higher education. Special guests included Mrs. Spellman, Dr. Carl Trendler, Executive Coordinator of the Council for Postsecondary Education, and citizen members of the CPE General Robert Goldsworthy and Allison Cowles. The selection of next year's President's Scholars is completed. Included within this group are several valedictorians and/or salutatorians, nearly all of whom have chosen the university's honors program.

2. Dr. Lula Schroder, President, Faculty Organization (See Attach. 1)
3. Ms. Gina Hames, President, Associated Students. Ms. Hames reported that two executive assistants have been hired for the summer on half-time appointments. Projects the students will be working on are remodeling of the council offices, and the student I.D. card system.

4. Mr. Ray Liberg, President, Alumni Association. Mr. Liberg announced that the Alumni Association has awarded 8 scholarships for next year. There were over 200 applicants for these scholarships. Spring Quarter activities include the very successful "Casino Night" and the annual spring meeting held on the coast and attended by many area alumni representatives.

Upcoming activities include a planned reception in conjunction with a Seahawk game.

5. Ms. Maureen Micklich, Director, University Foundation. The annual meeting was held on June 9 in the Higher Education Center. Fred Johns, Tom Kingen, Roy Koegen, and Larry Lund were elected to the executive committee. New officers include John Love, Chairman; Jim Shideler, Vice Chairman; Toby Wolfe, Secretary; and Fred Johns, Treasurer.

Restricted and nonrestricted giving both show improvement this year, but endowments are down slightly.

MINUTES OF THE MAY 26 REGULAR BOARD OF TRUSTEES MEETING, Agenda Item II.

Motion #6-01-83: "I move that the minutes of the regular meeting held on May 26, 1983, be approved."

Motion by Mr. Kelly, seconded by Mr. Enlow, approved unanimously.

GRIEVANCE PROCEDURE, Agenda Item III.A.

Motion #6-02-83: "I move that the proposed grievance procedure be approved."

Motion by Mr. Enlow, seconded by Mr. Kelly, approved unanimously.

The newly approved grievance procedure will replace WAC 172-129. However, as the old grievance procedure was in Washington Administrative Code format, the following notice of repeal must be approved.

Motion #06-03-83: "Notice of Repeal of Grievance Procedure WAC 172-129." (See Attachment 2)

Motion by Mr. Kelly, seconded by Mr. Ray, approved unanimously.

APPROVAL OF TUITION & FEE RATES FOR ACADEMIC YEAR 1983-84, Agenda Item III.B.

Motion #6-04-83: "I move that the proposed tuition and fee rates for the academic year 1983-84 be approved."

Motion by Mr. Enlow, seconded by Mr. Kelly, approved unanimously.

Tuition and fee rates are set by legislative action based upon cost of instruction and computed by the CPE. The Trustees have discretionary powers over the S & A fee portion of these rates only.

APPROVAL OF HOUSING ROOM & BOARD RATES FOR ACADEMIC YEAR 1983-84, Agenda Item III.C.

Motion #6-05-83: "I move that the proposed room and board rates for the academic year 1983-84 be approved."

Motion by Mr. Enlow, seconded by Mr. Shaber, approved unanimously.

REVISION OF EWU/CITY OF CHENEY INTERLOCAL AGREEMENT CONCERNING CENTRAL DISPATCH, Agenda Item III.D.

Motion #6-06-83: "I move that the proposed revision to the interlocal agreement between the City of Cheney and Eastern Washington University for central dispatch be approved."

Motion by Mr. Kelly, seconded by Mr. Shaber, approved unanimously.

Mr. Gene Spooner, representative from Washington Federation of State Employees, noted that the Washington Federation takes no position, either in favor of or opposed to the proposed change in the interlocal agreement.

MAINTENANCE BUILDING/COMPUTER CENTER REMODELING, Agenda Item III.E.

Motion #6-07-83: "I move that Lydig Construction Company of Spokane be awarded a \$1,920,654 contract for remodeling and the addition to the manual arts building. Project Number PP-82-12."

Motion by Mr. Ray, seconded by Mr. Kelly, approved unanimously.

PROPOSED CHANGE TO THE BOARD OF TRUSTEES MEETING SCHEDULE, Agenda Item III.F.

Motion #6-08-83: "I move that the August Board of Trustees meeting be cancelled."

Motion by Mr. Enlow, seconded by Mr. Ray, approved unanimously.

HOLIDAY SCHEDULE FOR THE CALENDAR YEARS 1984 AND 1985, Agenda Item III.G.

Motion #6-09-83: "I move that the proposed holiday schedule for calendar years 1984 and 1985 be approved."

Motion by Mr. Shaber, seconded by Mr. Kelly, approved unanimously.

INFORMATION ITEMS, Agenda Items V.

1983/84 Operating Budget. The Administration had planned to present the operating budget for Trustee action at this meeting. However, the new appropriation format is proving difficult to mesh with the existing budget structure. Because budget action must be delayed until the July Board meeting, it is necessary to adopt a continuing resolution authorizing expenditure levels at this year's level through August.

BUDGET RESOLUTION:

Motion #6-10-83: "I move that the Board authorize expenditure levels at the current rate through August."

Motion by Mr. Enlow, seconded by Mr. Shaber, approved unanimously.

CONTINUING EDUCATION REPORT: Mr. Kelly and Mr. Enlow requested additional statistical information on EWU activity outside the Spokane area. The information should include the number of courses and individual enrollments in each course.

OLD BUSINESS

Jim Ray commented on the Student Alumni Awards Banquet which he recently attended. The students honored at this activity reflect well on the university, and will be fine future leaders of the community.

Bert Shaber asked for a progress report on the 5-Year Plan for the Higher Education Center. Vice President Martinen has indicated that some work has been completed regarding facilities and program development and that a full report will be made to the Board in October.

NEW BUSINESS

There was no new business for the Board.

EXECUTIVE SESSION

The Board recessed at 12:15 p.m.

Chairwoman Chase called an executive session at 12:25 p.m. for the purpose of discussing personnel matters. She called the meeting back into regular session at 2:15 p.m.

PERSONNEL ACTIONS

Motion #6-11-83: "I move that the personnel actions, with the addendum, be approved."

Motion by Mr. Shaber, seconded by Mr. Kelly, approved unanimously.

ADJOURNMENT

Chairwoman Chase adjourned the meeting at 2:30 p.m.

NEXT MEETING DATE

The next regular meeting of the Board of Trustees will be held on July 28, 1983, at 1:00 p.m. in Room 223 of the Higher Education Center, W. 705 - 1st Street, Spokane, WA. (Please note that all future meetings will be held at 1:00 p.m.)


ELEANOR E. CHASE, Chairwoman
Board of Trustees

KENNETH R. DOLAN, Secretary
Board of Trustees

EWU

Memorandum

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance 

Date: July 26, 1983

Subject: Financial Plan for Fiscal Year 1983-84

The enclosed Financial Plan (Operating Budget) for the 1983-84 fiscal year is recommended for approval by the Board of Trustees at the August meeting.

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Eastern Washington University
Table of Contents
1983-84 Financial Plan

I.	Financial Plan for Fiscal year 1983-84	Page
	- Financial Planning Concepts	1
	- Review of 1981-83 Budget Crisis	3
	- 1983-84 Financial Plan Highlights	5
	- General Information	7
	- Summary of Revenues	8
	- Summary of Revenues, Expenditures, and Transfers	9
	- Summary of Expenditures by Responsibility Center	10
	- Summary of Expenditures by Program Group	11
	- Summary of Expenditures by Type	12
	- Revenues, Expenditures, and Transfer Information by Program Group:	
1.	Education and General:	
	- Instruction	13
	- Research	13
	- Public Service	13
	- Primary Support	13
	- Library	13
	- Student Services	13
	- Institutional Support	13
	- Plant Operations and Maintenance	13
2.	Auxiliary Enterprises:	
	- ASEWU - Departmental Related	14
	- ASEWU - Student Activities	15
	- ASEWU - Athletics	16
	- University Bookstore	17
	- Pence Union Building (PUB)	18
	- University Conference Center	19
	- Parking Services	20
	- Housing and Dining Services	21
	- Spokane Center for Higher Education	22
3.	Sponsored Programs - Grants and Contracts	23
4.	Student Assistance Programs	24
5.	Service Activities:	
	- Stores Operations	25
	- Data Processing Service	26
	- Printing and Duplicating	27
	- Facilities Remodeling	28
	- Motor Pool	29
II.	Glossary	30

Eastern Washington University
FINANCIAL PLANNING CONCEPTS
1983-84 Financial Plan

A. PREPARATION OF THE OPERATING BUDGET

The preparation of the Operating Budget recommendation for each fiscal year involves a "bottom up" process in which budget requests are initiated at the department level and then reviewed several times before being included with the final budget recommendation for the Board of Trustees. The process starts in January of each year and it is our intent to have a budget recommendation ready for the June Board of Trustees meeting on each cycle. For 1983-84, the dynamics of the legislative session made it impossible to meet this deadline.

B. RESPONSIBILITY CENTER BUDGETING

Internally, the university uses a responsibility center concept in allocating and managing its budget resources. Stated simply, this provides that each of the major administrators reporting directly to the President is allocated funds to manage those departments or activities for which he is responsible. Each major administrator has wide flexibility and latitude in the use of these funds to carry out priorities within his responsibility area in coordination with the other Vice Presidents and the Planning & Budgeting Committee of the university. This method of budgeting provides for the strong accountability by each Vice President or Provost, by-passes many of the technical accounting restrictions in the State budgeting process, and allows the university to visibly shift funds into areas of high priority. For 1983-84 the Planning & Budgeting Committee decided as a policy matter to shift budget resources from the Business & Finance responsibility center into Academic Affairs. This was done by increasing the percentage of budget which was placed under the control of the Vice President and Provost for Academic Affairs and correspondingly decreasing the funds available to the Vice President for Business & Finance. Under responsibility center budgeting, this kind of general policy direction can be taken without undue concentration on the mechanics of the State accounting system. One important function of the University Budget Office is to translate responsibility center budgeting into the State accounting format.

C. PROGRAM BUDGETING

Under the State accounting format, the university's funds are budgeted in a series of programs that are common to all of the State institutions of higher education. Theoretically, the Instruction program at Eastern Washington University contains the same components as the Instruction program at Central or the University of Washington. Similarly, the Library program at all six institutions should be comparable. Each program is assigned a numerical code and the Office of Financial Management is then able to "roll up" the total cost of Instruction or Library services over the total system. Accounting/budgeting programs are defined for Instruction, Research, Public Services, Instructional Support, Library, Student Services, Administration and Physical Plant Operations.

At least in theory, the total State budget is able to define needs and expenditures for each of these major programs across the entire State structure. For many years, Eastern conformed very closely to this program structure but found that it was inadequate for internal budgeting because it did not provide for specific individual responsibility and was subject to many accounting controls that placed unnecessary limitations on internal decision making. At this point, we use the responsibility center concept for budgeting and accounting internally but translate that into the program structure for input to the State accounting system.

D. THE 1983-85 LEGISLATIVE APPROPRIATION

The 1983-85 Legislative Budget introduced a new consideration. For the first time, all six institutions of higher education and the community college system received three appropriations. The appropriations were for "Instruction", "Support Instructional Resources", and "General University Purposes." The appropriation titles are rather self-descriptive, with Support Instructional Resources including funds budgeted for library, student services and activities like academic computing and academic administration. The funds budgeted for General University Purposes include those intended for the programs of research, institutional support, plant operations, and some noncomparable instructional activities. The new appropriation language defines a minimal level of support per FTE student in the Instruction and Support Instructional Resources appropriations, and allows for transfer from the appropriation for General University Purposes into the Instruction program whenever necessary to support a higher level of quality or enrollment. To date, the actual management of the triple appropriation is somewhat confusing, and we expect to develop clearer ground rules on the concept as the year goes along. In addition, it is anticipated that the 1984 session of the Legislature will give major attention to the subject of higher education financing and it is entirely likely that a completely new financing/budgeting system for higher education will be developed at that time.

E. CONCLUSION

The university budgeting system is structured in such a way as to provide for maximum flexibility in terms of internal decision making. The Budget Office is responsible for maintaining the accounting aspects of the budgetary process while the decision making and resource application is based on university policy and priorities. The triple appropriation concept in the current budget, and the probability of a revised system emerging from the 1984 Legislative Session, are manageable complications in the construction and administration of the university operating budget.

Eastern Washington University
REVIEW OF THE 1981-83 BUDGET CRISIS
1983-84 Financial Plan

A. EASTERN'S APPROACH

Eastern's priorities, when we went into the series of budget reductions that took place during the 1981-83 biennium, were very clear. These priorities were stated as early as October 1981, and included:

1. Protect teaching and direct support, including the Spokane Center.
2. Provide for adequate maintenance of facilities.
3. Provide essential services.
4. Minimize staff layoffs.
5. Avoid major reductions in student employment.

Each succeeding budget reduction that came out of the Governor's office or the Legislature was treated in exactly the same priority manner. In each case, the instructional budget was protected to the extent possible and staff layoffs were delayed until there was no other alternative. Eastern approached the crisis as a temporary one and tried to make adjustments in 1981-83 operations that would not severely impact the university's ability to carry out it's long term mission of instruction.

B. THE RESULT

The result of this approach on Eastern's operation was relative stability within the Academic Program and major reductions in services in most other areas of the university. The early retirement program had a significant impact on the entire university but was particularly influential in allowing the Academic Program to survive without major staff upheavals. Routine services like custodial, grounds, delivery, cashiering, personnel and others were reduced to minimal levels. The university probably survived the crisis without major long-term damage, but the real impact on buildings and equipment may not be known for several years. Curiously enough, Eastern was severely criticized by some Olympia agencies for it's approach, with many people feeling that the university should have reduced or eliminated Academic Programs in order to dramatize the effect of the budget reductions. A good deal of time was spent during the several legislative sessions defending how Eastern could reduce it's service levels so extensively. In the end, Eastern utilized all of the funds available for operations during the 1981-83 biennium.

C. REACTION AND REBUILDING

The Planning & Budgeting Committee decided early on that any funds restored to Eastern's budget during the 1983-85 biennium would not be applied blindly back to those areas that took the reductions in 1981-83. Rather, it was decided that this was an ideal time to begin shifting budget resources into the higher priority areas of the university. Because of the time and work-load problems -- most of them arising from the continuous reaction to the 1981-83 budget reductions -- the Committee decided that for 1983-85 the

university would best be served by moving a higher percentage of the Operating Budget appropriation into the hands of the Vice President and Provost for Academic Affairs in order to assure that more dollars would be used for Instructional Programming. This approach represents very clearly the internal priorities of the university, and although it is causing some distortion in the accounting system required to support the program budget of the Office of Financial Management and the Legislative triple appropriation, it reflects Eastern's commitment to providing quality educational programs.

Eastern Washington University
HIGHLIGHTS OF
1983-84 FINANCIAL PLAN

- The 1983-84 Financial Plan (operating budget) totals \$49,047,531 -- up 14.2% from the prior fiscal year.
- That portion of the Financial Plan supported by the State appropriation (Educational and General Operations) totals \$34,487,751 -- up 18.8% from the prior fiscal year.
- Under the 1983-84 Financial Plan, operating revenues exceed operating expenditures by \$1,438,925. After debt service and other mandatory transfers, operating fund balances are reduced by \$133,479 principally as a result of planned capital improvements in the Auxiliary Enterprises.
- Faculty staffing for the 1983-84 academic year is planned at 396 full time equivalents, up from 369 FTE in the prior fiscal year. Administrative, classified and hourly staffing is down 24 FTE from 1982-83. The ratio of non-faculty to faculty full time equivalent staffing is decreased from 2.421 in 1982-83 to 2.221 in the 1983-84 financial plan.
- The 7% average salary increase granted June 30, 1983 for faculty, administrative and classified staff employees are funded. No further general salary increases are authorized for 1983-84.
- Although the legislative appropriation was based on a projected enrollment of 7,000 average annual FTE students, the financial plan supports a more realistic projection of 7,300 FTE. Total expenditures per FTE student were \$4,075 in 1982-83. In the financial plan for 1983-84, expenditures per FTE are projected at \$4,724. The comparable figure for the 1981-82 fiscal year was \$4,204.
- The percentage of the Educational and General Operations budget allocated directly to the Instructional Program is increased to 55% from 52.7% in 1982-83. The percentage was 51.7% in 1981-82. The percentage of the Educational and General Operations budget allocated to salaries and benefits is 79.7% -- down from 83.7% in 1982-83.
- The most noticable increase in expenditures under Educational and General Operations is for equipment. The university received a special appropriation for equipment replacement and all departments are budgeting for the replacement of equipment that could not take place during the 1981-83 budget period.
- The percentage of the total budget for Education and General Operations committed to Academic Affairs, Extended Programs and Student Services is increased. The percentage allocated to the Business & Finance areas and to the President's budget is correspondingly decreased.
- All of the Auxiliary Enterprises meet their objective of budgeting on a long-term break even basis. These activities may experience operating deficits in a given year but will break even over the longer term.

- The plan provides for program costs of the Spokane Center for Higher Education, with the lease cost for the facility covered under the Capital Budget. Maintenance cost is covered by revenues produced within the facility itself as indicated on the auxiliary enterprise budget.

Eastern Washington University
General Information
1983-84 Financial Plan

June, 1983

	<u>1980-81 Actual</u>	<u>1981-82 Actual</u>	<u>Current Year Plan 1982-83 Fiscal Year</u>	<u>Recommended Plan 1983-84 Fiscal Year</u>
<u>Students Information:</u>				
Tuition rates per quarter:				
Resident undergraduate	\$206	\$289	\$314	\$339
Resident graduate	\$228	\$332	\$440	\$476
Nonresident undergraduate	\$661	\$970	\$1,070	\$1,162
Nonresident graduate	\$752	\$1,145	\$1,294	\$1,406
Enrollments:				
Summer quarter headcount	4,014	4,254	2,347	4,100
Fall quarter headcount	8,333	7,862	8,155	8,197
Winter quarter headcount	8,021	7,355	7,822	7,862
Spring quarter headcount	7,488	7,591	7,302	7,340
Academic year average headcount	7,947	7,603	7,760	7,800
Academic year FTE -- EWU	7,212	7,086	7,125	7,300
Academic year FTE -- Legislative	6,575	6,800	6,800	7,000
Number of students receiving degrees	1,545	1,608	1,790	1,875
Number of students receiving financial assistance	2,995	3,121	3,000	3,100
<u>Housing:</u>				
Academic year room and board rate	\$1,680	\$1,998	\$2,208	\$2,280
Number of occupants (yearly average)	1,704	1,566	1,496	1,516
<u>Faculty and Staff Information:</u>				
Faculty FTE				
Administrative FTE				396
Civil Service FTE				110
Hourly FTE				457
Total				303
				1,265
<u>Plant and Equipment Information:</u>				
Value of Land	\$932,187	\$932,187	\$932,187	\$932,187
Buildings	\$55,877,043	\$58,971,312	\$61,000,000	\$64,000,000
Equipment	\$7,656,354	\$9,072,021	\$10,000,000	\$12,000,000
Library Resources	\$5,880,412	\$6,223,967	\$6,553,000	\$6,994,000
Building Square Footage	1,981,148	2,002,315	2,002,315	2,002,315

Eastern Washington University
Summary of Revenues
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
<u>Revenues by Program Group:</u>								
Educational and General Operations	\$27,140,728	66.5%	\$29,855,268	65.7%	\$28,690,202	65.7%	\$34,351,551	68.1%
Auxiliary Enterprises	7,538,753	18.5	8,700,995	19.2	8,696,180	19.9	9,561,701	18.9
Sponsored Programs - Grants & Contracts	3,851,011	9.4	4,365,665	9.6	3,745,000	8.6	3,900,000	7.7
Student Assistance Programs	2,265,768	5.6	2,505,255	5.5	2,554,649	5.8	2,673,204	5.3
Total revenues by program group	<u>\$40,796,260</u>	<u>100.0%</u>	<u>\$45,427,183</u>	<u>100.0%</u>	<u>\$43,686,031</u>	<u>100.0%</u>	<u>\$50,486,456</u>	<u>100.0%</u>
Percentage increase/(decrease)	N/A		11.4%		(3.8)%		15.6%	
<u>Revenues by Type:</u>								
Tuition and educational fees	\$ 1,345,522	3.3%	\$ 1,560,916	3.4%	\$ 1,800,109	4.1%	\$ 1,655,500	3.3%
State appropriations	26,649,753	65.3	29,241,008	64.4	27,865,766	63.8	33,801,551	67.0
Federal grants and contracts	4,186,632	10.3	4,278,345	9.4	4,263,499	9.7	4,072,737	8.1
State grants and contracts	1,252,400	3.1	1,668,337	3.7	1,256,250	2.9	1,571,467	3.1
Local grants and contracts	222,788	0.5	270,301	0.5	398,420	0.9	198,000	0.4
Private gifts, grants and contracts	452,497	1.1	800,484	1.8	469,820	1.1	885,000	1.7
Sales & services of educational act.	0	0.0	29,517	0.1	20,000	0.1	20,000	0.0
Sales & services of auxiliary ent.	6,123,586	15.0	7,070,583	15.6	7,151,279	16.4	7,912,651	15.7
Investment income	269,720	0.7	284,909	0.6	260,824	0.6	177,900	0.3
Fine and forfeiture income	212,357	0.5	214,336	0.5	195,751	0.4	190,900	0.4
Sale of supplies and services	24,735	0.1	16,714	0.0	5,000	0.0	1,000	0.0
Miscellaneous	56,270	0.1	(8,267)	(0.0)	(687)	0.0	(250)	0.0
Total revenues by type	<u>\$ 40,796,260</u>	<u>100.0%</u>	<u>\$ 45,427,183</u>	<u>100.0%</u>	<u>\$ 43,686,031</u>	<u>100.0%</u>	<u>\$ 50,486,456</u>	<u>100.0%</u>
Percentage increase(decrease)	N/A		11.4%		(3.8)%		15.6%	

Note: Does not include service activities

Eastern Washington University
Summary of Revenues, Expenditures, and Transfers
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar	Percentage	Dollar	Percentage	-1982-83 Fiscal Year-		-1983-84 Fiscal Year-	
	Amount	of Total	Amount	of Total	Dollar	Percentage	Dollar	Percentage
					Amount	of Total	Amount	of Total
Revenues and Other Additions:								
Educational and General Operations	\$ 27,140,728	66.5%	\$ 29,855,268	65.7%	\$ 28,690,202	65.7%	\$ 34,351,551	68.1%
Auxiliary Enterprises	7,538,753	18.5	8,700,995	19.2	8,696,180	19.9	9,561,701	18.9
Sponsored Programs - Grants & Contracts	3,851,011	9.4	4,365,665	9.6	3,745,000	8.6	3,900,000	7.7
Student Assistance Programs	2,265,768	5.6	2,505,255	5.5	2,554,649	5.8	2,673,204	5.3
Total revenues and other additions	<u>40,296,260</u>	<u>100.0</u>	<u>45,427,183</u>	<u>100.0</u>	<u>43,686,031</u>	<u>100.0</u>	<u>50,486,456</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		11.4%		(3.8)%		15.6%	
Expenditures and Other Deductions:								
Educational and General Operations	27,235,532	67.8	29,793,084	67.7	29,032,143	67.6	34,487,751	70.3
Auxiliary Enterprises	6,854,337	17.1	7,693,265	17.5	7,396,848	17.2	8,086,576	16.5
Sponsored Programs - Grants & Contracts	3,809,017	9.5	4,027,437	9.1	3,950,000	9.2	3,800,000	7.7
Student Assistance Programs	2,269,258	5.6	2,507,409	5.7	2,554,649	6.0	2,673,204	5.5
Total expenditures and other deductions	<u>40,168,144</u>	<u>100.0</u>	<u>44,021,195</u>	<u>100.0</u>	<u>42,933,640</u>	<u>100.0</u>	<u>49,047,531</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		9.6%		(2.5)%		14.2%	
Transfers Among Funds -								
Additions/(Deductions):								
Mandatory:								
From Loan Fund (GLS)	0		0		185,491		205,800	
To Debt Service	(481,254)		(486,621)		(548,393)		(1,101,997)	
To Renewal and Replacement	(18,058)		0		0		0	
To Mortgage and Contract Payment	(33,927)		(33,927)		(33,927)		(33,927)	
Nonmandatory:								
To Student Loan Fund	0		(18,500)		0		0	
Unexpended Plant - PUB expansion	(35,000)		(73,058)		(193,953)		65,400	
Unexpended Plant - Dorm/HVAC/remodel	(98,323)		(134,719)		(678,536)		(707,680)	
Unexpended Plant - Parking lot	(212,838)		21,128		0		0	
To Service Activities - Stores	(29,101)		0		0		0	
From Endowment	10,613		9,691		0		0	
Total transfers among funds (net)	<u>(897,888)</u>		<u>(716,006)</u>		<u>(1,269,318)</u>		<u>(1,572,404)</u>	
Net Increase/(Decrease) for the Year	(269,772)		689,982		(516,927)		(133,479)	
Fund Balance at Beginning of Year	<u>1,529,445</u>		<u>1,259,673</u>		<u>1,949,655</u>		<u>1,432,728</u>	
Fund Balance at End of Year	<u>\$ 1,259,673</u>		<u>\$ 1,949,655</u>		<u>\$ 1,432,728</u>		<u>\$ 1,299,249</u>	

Note: Does not include service activities

Eastern Washington University
Summary of Expenditures by Responsibility Center
1983-84 Financial Plan

June, 1983

Responsibility Center	---1980-81 Actual--- Dollar Amount	Percentage of Total	---1981-82 Actual--- Dollar Amount	Percentage of Total	Current Year Plan -1982-83 Fiscal Year- Dollar Amount	Percentage of Total	Recommended Plan -1983-84 Fiscal Year- Dollar Amount	Percentage of Total
<u>Educational and General Operations:</u>								
Academic Affairs	\$17,539,683	64.4%	\$19,229,990	64.5%	\$18,943,459	65.2%	\$22,872,293	66.3%
Extended Programs	1,062,186	3.9	1,143,685	3.9	1,186,443	4.1	1,578,959	4.6
Student Services	544,711	2.0	654,206	2.2	594,762	2.1	751,031	2.2
Business and Finance	7,789,362	28.6	8,349,442	28.0	7,971,768	27.4	8,944,091	25.9
President	299,590	1.1	415,761	1.4	335,711	1.2	341,377	1.0
Subtotal Educational and General	<u>27,235,532</u>	<u>100.0</u>	<u>29,793,084</u>	<u>100.0</u>	<u>29,032,143</u>	<u>100.0</u>	<u>34,487,751</u>	<u>100.0</u>
<u>Auxiliary Enterprises:</u>								
Academic Affairs	394,087	5.7	542,007	7.0	564,613	7.6	805,353	10.0
Extended Programs	0	0.0	0	0.0	0	0.0	280,823	3.4
Student Services	449,494	6.6	451,754	5.9	462,106	6.3	467,194	5.8
Business and Finance	6,010,756	87.7	6,699,504	87.1	6,370,129	86.1	6,533,206	80.8
President	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Auxiliary Enterprises	<u>6,854,337</u>	<u>100.0</u>	<u>7,693,265</u>	<u>100.0</u>	<u>7,396,848</u>	<u>100.0</u>	<u>8,086,576</u>	<u>100.0</u>
<u>Sponsored and Student Assistance Programs:</u>								
Academic Affairs	3,809,017	62.7	4,027,437	61.6	3,950,000	60.7	3,800,000	58.7
Extended Programs	0	0.0	0	0.0	0	0.0	0	0.0
Student Services	2,269,258	37.3	2,507,409	38.4	2,554,649	39.3	2,673,204	41.3
Business and Finance	0	0.0	0	0.0	0	0.0	0	0.0
President	0	0.0	0	0.0	0	0.0	0	0.0
Subtotal Sponsored & Student Assist.	<u>6,078,275</u>	<u>100.0</u>	<u>6,534,846</u>	<u>100.0</u>	<u>6,504,649</u>	<u>100.0</u>	<u>6,473,204</u>	<u>100.0</u>
<u>Total Expenditures:</u>								
Academic Affairs	21,742,787	54.1	23,799,434	54.1	23,458,072	54.6	27,477,646	56.0
Extended Programs	1,062,186	2.6	1,143,685	2.6	1,186,443	2.8	1,859,782	3.8
Student Services	3,263,463	8.1	3,613,369	8.2	3,611,517	8.4	3,891,429	7.9
Business and Finance	13,800,118	34.4	15,048,946	34.2	14,341,897	33.4	15,477,297	31.6
President	299,590	.8	415,761	0.9	335,711	0.8	341,377	0.7
Total Expenditure	<u>\$ 40,168,144</u>	<u>100.0%</u>	<u>\$ 44,021,195</u>	<u>100.0%</u>	<u>\$ 42,933,640</u>	<u>100.0%</u>	<u>\$ 49,047,531</u>	<u>100.0%</u>

Note: Does not include Service Activities

Eastern Washington University
Summary of Expenditures by Program Group
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar	Percentage	Dollar	Percentage	-1982-83 Fiscal Year-		-1983-84 Fiscal Year-	
	Amount	of Total	Amount	of Total	Dollar	Percentage	Dollar	Percentage
					Amount	of Total	Amount	of Total
<u>Educational and General Operations:</u>								
Instruction	\$13,194,483	50.7%	\$15,386,965	51.7%	\$15,313,127	52.7%	\$18,967,617	55.0%
Research	38,500	0.1	58,370	0.2	48,628	0.2	63,207	0.2
Public Service	259,111	1.0	90,371	0.3	44,339	0.2	0	0.0
Primary Support	1,866,870	6.9	2,283,579	7.7	2,182,083	7.5	2,252,033	6.5
Libraries	1,693,163	6.2	1,798,821	6.0	1,770,337	6.1	2,033,696	5.9
Student Services	1,604,182	5.9	1,903,329	6.4	1,786,835	6.1	2,024,111	5.9
Institutional Support	3,329,050	12.2	3,226,574	10.8	3,330,848	11.5	3,705,738	10.7
Plant Operations and Maintenance	4,625,173	17.0	5,038,297	16.9	4,555,946	15.7	5,441,349	15.8
Belated Claims	0	0.0	6,778	0.0	0	0.0	0	0.0
Subtotal Educational and General	<u>27,235,532</u>	<u>100.0</u>	<u>29,793,084</u>	<u>100.0</u>	<u>29,032,143</u>	<u>100.0</u>	<u>34,487,751</u>	<u>100.0</u>
Percentage Increase/(decrease)	N/A		9.4%		(2.6)%		18.8%	
<u>Auxiliary Enterprises:</u>								
ASEWU - Departmental Related	96,491	1.4	115,945	1.5	119,979	1.6	123,375	1.5
ASEWU - Student Activities	353,003	5.2	335,809	4.4	342,127	4.6	343,819	4.3
ASEWU - Athletics	394,087	5.8	542,007	7.1	564,613	7.6	805,353	9.9
University Bookstore	1,351,324	19.7	1,463,600	19.0	1,591,238	21.5	1,580,373	19.5
Pence Union Building (PUB)	285,421	4.2	323,875	4.2	359,862	4.9	403,873	5.0
University Conference Center	673,511	9.8	1,051,769	13.7	581,573	7.9	726,587	9.0
Parking Services	112,768	1.6	111,147	1.4	106,100	1.4	97,876	1.2
Housing and Dining Services	3,587,732	52.3	3,749,113	48.7	3,731,356	50.5	3,724,497	46.1
Spokane Center for Higher Education	0	0.0	0	0.0	0	0.0	280,823	3.5
Subtotal Auxiliary Enterprises	<u>6,854,337</u>	<u>100.0</u>	<u>7,693,265</u>	<u>100.0</u>	<u>7,396,848</u>	<u>100.0</u>	<u>8,086,576</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		12.2%		(3.9)%		9.3%	
<u>Sponsored Programs - Grants & Contracts:</u>	<u>3,809,017</u>		<u>4,027,437</u>		<u>3,950,000</u>		<u>3,800,000</u>	
Percentage increase/(decrease)	N/A		5.7%		(1.9)%		(3.8)%	
<u>Student Assistance Programs:</u>	<u>2,269,258</u>		<u>2,507,409</u>		<u>2,554,649</u>		<u>2,673,204</u>	
Percentage increase/(decrease)	N/A		10.5%		1.9%		4.6%	
<u>Total Expenditures</u>	<u>\$40,168,144</u>		<u>\$44,021,195</u>		<u>\$42,933,640</u>		<u>\$49,047,531</u>	
Percentage increase/(decrease)	N/A		9.6%		(2.5)%		14.2%	
<u>Service Activities - Total</u>	<u>\$ 3,049,567</u>		<u>\$ 3,268,487</u>		<u>\$ 2,588,959</u>		<u>\$ 2,567,529</u>	
Percentage increase/(decrease)	N/A		7.2%		(20.8)%		(0.8)%	

Eastern Washington University
Summary of Expenditures by Type
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		---1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
<u>Educational and General Operations:</u>								
Salaries	\$17,791,073	65.3%	\$19,781,385	66.4%	\$19,332,920	66.6%	\$21,830,951	63.3%
Employee benefits	3,532,299	13.0	4,279,506	14.4	4,145,924	14.3	4,913,027	14.2
Hourly wages and overtime	969,591	3.6	1,023,744	3.4	833,329	2.8	766,094	2.2
Goods and services (net)	3,867,814	14.2	4,165,871	14.0	4,358,615	15.0	5,245,013	15.2
Travel	406,547	1.5	364,924	1.2	254,702	0.9	446,594	1.3
Equipment	632,724	2.3	158,794	0.5	92,521	0.3	1,272,099	3.7
Scholarships and grants (matching)	35,484	0.1	18,860	0.1	14,132	0.1	13,973	0.1
Subtotal Educational and General	<u>27,235,532</u>	<u>100.0</u>	<u>29,793,084</u>	<u>100.0</u>	<u>29,032,143</u>	<u>100.0</u>	<u>34,487,751</u>	<u>100.0</u>
<u>Auxiliary Enterprises:</u>								
Cost of goods sold	2,303,734	33.6	2,380,167	30.9	2,528,466	34.1	2,506,735	31.0
Salaries	924,135	13.5	1,056,756	13.7	1,019,188	13.8	1,160,976	14.3
Employee benefits	284,936	4.1	316,990	4.1	332,115	4.5	376,944	4.7
Hourly wages and overtime	786,000	11.5	704,763	9.2	670,612	9.1	817,639	10.1
Goods and services (debt service)	2,110,382	30.8	2,756,239	35.8	2,279,798	30.8	2,456,889	30.4
Travel	184,911	2.7	220,903	2.9	221,342	3.0	321,812	4.0
Equipment	102,615	1.5	38,215	0.5	44,935	0.6	57,979	0.7
Scholarships and grants	157,624	2.3	219,232	2.9	300,392	4.1	387,602	4.8
Subtotal Auxiliary Enterprises	<u>6,854,337</u>	<u>100.0</u>	<u>7,693,265</u>	<u>100.0</u>	<u>7,396,848</u>	<u>100.0</u>	<u>8,086,576</u>	<u>100.0</u>
<u>Sponsored and Student Assistance Programs:</u>								
Salaries	1,211,092	19.9	1,195,561	18.3	1,101,100	16.9	1,090,000	16.9
Employee benefits	257,466	4.3	266,041	4.1	264,000	4.0	230,000	3.6
Hourly wages and overtime	780,390	12.9	958,149	14.7	1,018,200	15.7	753,000	11.6
Goods and services (and indirect costs)	991,970	16.3	1,170,882	17.9	1,131,700	17.4	1,250,000	19.3
Travel	245,165	4.0	235,597	3.6	220,000	3.4	240,000	3.7
Equipment	50,535	0.8	69,473	1.0	75,000	1.2	92,000	1.4
Scholarships and grants	2,541,657	41.8	2,639,143	40.4	2,694,649	41.4	2,818,204	43.5
Subtotal Sponsored & Student Assistance	<u>6,078,275</u>	<u>100.0</u>	<u>6,534,846</u>	<u>100.0</u>	<u>6,504,649</u>	<u>100.0</u>	<u>6,473,204</u>	<u>100.0</u>
<u>Total Expenditures:</u>								
Cost of goods sold	2,303,734	5.7	2,380,167	5.4	2,528,466	5.9	2,506,735	5.1
Salaries	19,926,300	49.6	22,033,702	50.1	21,453,208	50.0	24,081,927	49.1
Employee benefits	4,074,701	10.1	4,862,537	11.0	4,742,039	11.0	5,519,971	11.2
Hourly wages and overtime	2,535,981	6.3	2,686,656	6.1	2,522,141	5.9	2,336,733	4.7
Goods and services	6,970,166	17.4	8,092,992	18.4	7,770,113	18.1	8,951,902	18.3
Travel	836,623	2.1	821,424	1.9	696,044	1.6	1,008,406	2.1
Equipment	785,874	2.0	266,482	0.6	212,456	0.5	1,422,078	2.9
Scholarships and grants	2,734,765	6.8	2,877,235	6.5	3,009,173	7.0	3,219,779	6.6
Total Expenditures	<u>\$ 40,168,144</u>	<u>100.0%</u>	<u>\$ 44,021,195</u>	<u>100.0%</u>	<u>\$ 42,933,640</u>	<u>100.0%</u>	<u>\$ 49,047,531</u>	<u>100.0%</u>

Note: Does not include Service Activities

Eastern Washington University
Educational and General Operations
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar	Percentage	Dollar	Percentage	-1982-83 Fiscal Year-		-1983-84 Fiscal Year-	
	Amount	of Total	Amount	of Total	Dollar	Percentage	Dollar	Percentage
					Amount	of Total	Amount	of Total
Revenues:								
Tuition and educational fees	\$ 150,890	0.6%	\$ 183,335	0.6%	\$ 464,000	1.6%	\$ 250,000	0.7%
State appropriations	26,649,753	98.2	29,241,008	97.9	27,865,766	97.1	33,801,551	98.4
Federal grants and contracts	28,607	0.1	67,809	0.2	50,000	0.2	50,000	0.1
State grants and contracts	6,030	0.0	60,944	0.2	20,000	0.1	20,000	0.1
Local grants and contracts	183	0.0	4,730	0.0	5,000	0.0	3,000	0.0
Private gifts, grants and contracts	0	0.0	7,803	0.0	8,000	0.0	6,000	0.0
Sales & services of educational act.	0	0.0	29,517	0.1	20,000	0.1	20,000	0.1
Investment Income	132,697	0.5	124,373	0.4	140,000	0.5	100,000	0.3
Fine and forfeiture income	131,089	0.5	117,685	0.4	112,436	0.4	100,000	0.3
Sale of supplies and services	24,735	0.1	16,714	0.1	5,000	0.0	1,000	0.0
Miscellaneous	16,744	0.1	1,350	0.0	0	0.0	0	0.0
Total revenues	<u>27,140,728</u>	<u>100.0</u>	<u>29,855,268</u>	<u>100.0</u>	<u>28,690,202</u>	<u>100.0</u>	<u>34,351,551</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		10.0%		(3.9)%		19.7%	
Expenditures by Program:								
Instruction	13,819,483	50.7	15,386,965	51.7	15,313,127	52.7	18,897,617	55.0
Research	38,500	0.1	58,370	0.2	48,628	0.2	63,207	0.2
Public Service	259,111	1.0	90,371	0.3	44,339	0.2	0	0.0
Primary Support	1,866,870	6.9	2,283,579	7.7	2,182,083	7.5	2,252,033	6.5
Libraries	1,693,163	6.2	1,798,821	6.0	1,770,337	6.1	2,033,696	5.9
Student Services	1,604,182	5.9	1,903,329	6.4	1,786,835	6.1	2,024,111	5.9
Institutional Support	3,329,050	12.2	3,226,574	10.8	3,330,848	11.5	3,705,738	10.7
Plant Operation & Maintenance	4,625,173	17.0	5,038,297	16.9	4,555,946	15.7	5,441,349	15.8
Belated Claims	0	0.0	6,778	0.0	0	0.0	0	0.0
Total expenditures	<u>27,235,532</u>	<u>100.0</u>	<u>29,793,084</u>	<u>100.0</u>	<u>29,032,143</u>	<u>100.0</u>	<u>34,417,751</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		9.4%		(2.6)%		18.6%	
Mandatory Transfers:								
From Loan Fund (GSL)	<u>0</u>		<u>0</u>		<u>(185,491)</u>		<u>(205,800)</u>	
Net Increase/(Decrease) for the Year	<u>(94,804)</u>		<u>62,184</u>		<u>(156,451)</u>		<u>69,600</u>	
Fund Balance at Beginning of Year	207,581		112,777		174,961		18,510	
Fund Balance at End of Year	<u>\$ 112,777</u>		<u>\$ 174,961</u>		<u>\$ 18,510</u>		<u>\$ 88,110</u>	

Eastern Washington University
ASEWU - Departmental Related
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Tuition and fees - S&A fee	\$ 91,639	89.5%	\$ 93,709	85.1%	\$113,221	91.1%	\$123,375	90.8%
Other educational fees	564	0.6	832	0.8	700	0.6	600	0.4
Sales and services	1,581	1.5	5,895	5.4	2,400	1.9	3,000	2.2
Investment income	4,968	4.9	6,731	6.1	5,000	4.0	6,000	4.4
Fine and forfeiture income	3,619	3.5	3,103	2.8	3,000	2.4	3,000	2.2
Miscellaneous	(26)	0.0	(160)	(0.1)	0	0.0	0	0.0
Total revenues	<u>102,345</u>	<u>100.0</u>	<u>110,110</u>	<u>100.0</u>	<u>124,321</u>	<u>100.0</u>	<u>135,975</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		7.6%		12.9%		9.4%	
Expenditures:								
Employee benefits	1,566	1.6	1,188	1.0	2,111	1.8	1,211	1.0
Hourly wages and overtime	18,527	19.2	13,604	11.7	5,618	4.7	11,860	9.6
Goods and services	52,848	54.8	80,901	69.8	57,851	48.2	61,879	50.2
Travel	22,261	23.1	17,354	15.0	34,290	28.6	31,738	25.7
Equipment	1,289	1.3	2,899	2.5	6,029	5.0	4,100	3.3
Scholarships and grants	0	0.0	0	0.0	14,080	11.7	12,587	10.2
Total expenditures	<u>96,491</u>	<u>100.0</u>	<u>115,946</u>	<u>100.0</u>	<u>119,979</u>	<u>100.0</u>	<u>123,375</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		20.1%		3.5%		2.8%	
Other Transfers and Additions/(Deductions):								
From ASEWU - Student Activities	7,974		0		0		0	
To ASEWU - Student Activities	0		(81)		0		0	
Total other transfers	<u>7,974</u>		<u>(81)</u>		<u>0</u>		<u>0</u>	
Net Increase/(Decrease) for the Year	13,828		(5,916)		4,342		12,600	
Fund Balance at Beginning of Year	<u>18,008</u>		<u>31,836</u>		<u>25,920</u>		<u>30,262</u>	
Fund Balance at End of Year	<u>\$ 31,836</u>		<u>\$ 25,920</u>		<u>\$ 30,262</u>		<u>\$ 42,862</u>	
Amount of Fund Balance Designated for Carryover Activity	\$8,104		\$ (6,037)		\$ 3,000		\$ 4,000	

Eastern Washington University
ASEWU - Student Activities
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		---1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	-1982-83 Fiscal Year-	Percentage of Total	-1983-84 Fiscal Year-	Percentage of Total
					Dollar Amount		Dollar Amount	
Revenues:								
Tuition and fees - S&A fee	\$372,558	81.0%	\$484,175	84.9%	\$438,145	83.6%	\$477,619	86.4%
Other educational fees	1,974	0.4	3,330	0.6	3,000	0.6	3,000	0.6
Sales and services	43,480	9.5	37,013	6.5	35,000	6.7	35,000	6.3
Investment income	29,097	6.3	33,429	5.8	36,000	6.8	24,000	4.3
Fine and forfeiture income	12,668	2.8	12,411	2.2	12,000	2.3	13,000	2.4
Total revenues	<u>459,777</u>	<u>100.0</u>	<u>570,358</u>	<u>100.0</u>	<u>524,145</u>	<u>100.0</u>	<u>552,619</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		24.1%		(8.1)%		5.4%	
Expenditures:								
Salaries	44,261	12.5	38,691	11.5	46,379	13.6	53,552	15.6
Employee benefits	14,076	4.0	13,857	4.1	16,000	4.7	16,019	4.7
Hourly wages and overtime	56,700	16.1	56,137	16.7	48,971	14.3	70,827	20.6
Goods and services	222,084	62.9	213,001	63.5	214,501	62.7	182,868	53.1
Travel	10,343	2.9	11,515	3.4	9,708	2.8	14,124	4.1
Equipment	5,539	1.6	2,608	0.8	6,568	1.9	6,429	1.9
Total expenditures	<u>353,003</u>	<u>100.0</u>	<u>335,809</u>	<u>100.0</u>	<u>342,127</u>	<u>100.0</u>	<u>343,819</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		(4.9)%		1.9%		0.5%	
Mandatory Transfers:								
Debt service	<u>139,882</u>		<u>130,063</u>		<u>132,000</u>		<u>657,600</u>	
Other Transfers and Additions/(Deductions):								
From/To ASEWU - Departmental Related	(7,974)		81		0		0	
From Housing/Bookstore for PUB expansion	35,000		74,185		193,953		275,589	
From/To PUB for operations/remodel	1,446		0		8,400		0	
To Housing for lockers in Tawanka	(10,500)		(571)		0		0	
To Student Loan Fund	0		(18,500)		0		0	
To/From Unexpended plant for PUB expan.	(35,000)		(73,058)		(193,953)		65,400	
To Unexpended plant for minor remodeling	(25,802)		(2,506)		(8,400)		0	
Total other transfers	<u>(42,830)</u>		<u>(20,369)</u>		<u>0</u>		<u>340,989</u>	
Net Increase/(Decrease) for the Year	(75,938)		84,117		50,018		(107,811)	
Fund Balance at Beginning of Year	<u>168,945</u>		<u>93,007</u>		<u>177,124</u>		<u>227,142</u>	
Fund Balance at End of Year	<u>\$ 93,007</u>		<u>\$ 177,124</u>		<u>\$ 227,142</u>		<u>\$ 119,331</u>	
Amount of Fund Balance Designated for Carryover/Revolving Activities	\$4,903		\$16,326		\$20,000		\$25,000	

Eastern Washington University
ASEWU - Athletics
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		---1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Tuition and fees - S&A fee	\$183,279	80.3%	\$234,273	87.4%	\$226,443	70.4%	\$246,750	45.6%
Other educational fees	1,128	0.5	1,665	0.6	1,600	0.5	1,600	0.3
Private gifts, grants and contracts	0	0.0	0	0.0	5,340	1.7	75,000	13.8
Sales and services	31,152	13.6	22,497	8.4	80,000	24.9	109,800	20.3
Sales and services - Athletic camps	0	0.0	0	0.0	0	0.0	100,000	18.5
Investment income	3,078	1.3	2,393	0.9	1,400	0.4	1,400	0.2
Fine and forfeiture income	7,461	3.3	7,157	2.7	7,000	2.2	7,000	1.3
Miscellaneous	2,284	1.0	76	0.0	0	0.0	0	0.0
Total revenues	<u>228,382</u>	<u>100.0</u>	<u>268,061</u>	<u>100.0</u>	<u>321,783</u>	<u>100.0</u>	<u>541,550</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		17.4%		20.0%		68.3%	
Expenditures:								
Salaries	0	0.0	0	0.0	12,000	2.1	16,000	2.0
Employee benefits	39	0.0	75	0.0	3,000	0.5	4,000	0.5
Hourly wages and overtime	498	0.1	900	0.2	1,000	0.2	1,200	0.1
Goods and services	93,988	23.8	138,142	25.5	89,000	15.8	149,538	18.6
Travel	141,307	35.9	176,530	32.6	169,301	30.0	254,600	31.6
Equipment	631	0.2	7,128	1.3	4,000	0.7	5,000	0.6
Scholarships and grants	157,624	40.0	219,232	40.4	286,312	50.7	375,015	46.6
Total expenditures	<u>394,087</u>	<u>100.0</u>	<u>542,007</u>	<u>100.0</u>	<u>564,613</u>	<u>100.0</u>	<u>805,353</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		37.5%		4.2%		42.6%	
Other Transfers & Additions/(Deductions):								
From University Conference Center	170,565		231,513		273,557		175,000	
Net Increase/(Decrease) for the Year	4,860		(42,433)		30,727		(88,803)	
Fund Balance at Beginning of Year	6,849		11,709		(30,724)		3	
Fund Balance at End of Year	<u>\$ 11,709</u>		<u>\$ (30,724)</u>		<u>\$ 3</u>		<u>\$ (88,800)</u>	

Eastern Washington University
University Bookstore
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Sales and services	\$1,343,785	100.0%	\$1,488,504	100.1%	\$1,669,401	100.0%	\$1,709,439	100.0%
Miscellaneous	(148)	0.0	(840)	(0.1)	(270)	0.0	0	0.0
Total revenues	<u>1,343,637</u>	<u>100.0</u>	<u>1,487,664</u>	<u>100.0</u>	<u>1,669,131</u>	<u>100.0</u>	<u>1,709,439</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		10.7%		12.2%		2.4%	
Expenditures:								
Cost of goods sold	1,119,185	82.8	1,173,672	80.2	1,308,743	82.2	1,287,939	81.5
Salaries	121,232	9.0	133,840	9.2	140,532	8.8	139,082	8.8
Employee benefits	30,195	2.2	34,252	2.3	39,130	2.5	37,804	2.4
Hourly wages and overtime	26,863	2.0	29,917	2.1	28,468	1.8	44,700	2.8
Goods and services	52,664	3.9	86,471	5.9	66,948	4.2	61,348	3.9
Travel	243	0.0	265	0.0	1,500	0.1	1,500	0.1
Equipment	942	0.1	1,683	0.1	163	0.0	3,000	0.2
Overhead allocation	0	0.0	3,500	100.0	5,754	0.4	5,000	0.3
Total expenditures	<u>1,351,324</u>	<u>100.0</u>	<u>1,463,600</u>	<u>100.0</u>	<u>1,591,238</u>	<u>100.0</u>	<u>1,580,373</u>	<u>100.0</u>
	N/A		8.3%		8.7%		(0.7)%	
Net Increase/(Decrease) for the Year	(7,687)		24,064		77,893		129,066	
Fund Balance at Beginning of Year	<u>195,492</u>		<u>187,805</u>		<u>211,869</u>		<u>289,762</u>	
Fund Balance at End of Year	<u>\$ 187,805</u>		<u>\$ 211,869</u>		<u>\$ 289,762</u>		<u>\$ 418,828</u>	
Amount of Fund Balance Designated for PUB expansion	\$0		\$0		\$0		\$ 50,000	

-17-

Eastern Washington University
Pence Union Building (PUB)
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar	Percentage	Dollar	Percentage	-1982-83 Fiscal Year-		-1983-84 Fiscal Year-	
	Amount	of Total	Amount	of Total	Dollar	Percentage	Dollar	Percentage
					Amount	of Total	Amount	of Total
Revenues:								
Tuition and fees - S&A fee	\$103,335	38.1%	\$ 98,816	28.2%	\$109,000	29.2%	\$108,556	26.6%
Sales and services	162,541	59.9	251,162	71.7	258,204	69.2	293,030	71.9
Investment income	3,889	1.4	1,737	0.5	6,365	1.7	6,500	1.6
Fine and forfeiture income	1,886	0.7	1,407	0.4	0	0.0	0	0.0
Miscellaneous	(301)	(0.1)	(3,134)	(0.9)	(417)	(0.1)	(250)	(0.1)
Total revenues	<u>271,350</u>	<u>100.0</u>	<u>349,988</u>	<u>100.0</u>	<u>373,152</u>	<u>100.0</u>	<u>407,836</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		29.0%		6.6%		9.3%	
Expenditures:								
Cost of goods sold	72,004	25.2	92,675	28.6	66,948	18.6	79,740	19.8
Salaries	53,658	18.8	66,684	20.6	62,894	17.5	79,441	19.7
Employee benefits	14,855	5.2	19,311	6.0	17,554	4.9	20,611	5.1
Hourly wages and overtime	29,203	10.3	21,036	6.5	18,881	5.2	14,989	3.7
Goods and services	113,986	39.9	123,304	38.1	193,238	53.7	202,792	50.2
Travel	105	0.0	702	0.2	0	0.0	100	0.0
Equipment	1,610	0.6	163	0.0	347	0.1	6,200	1.5
Total expenditures	<u>285,421</u>	<u>100.0</u>	<u>323,875</u>	<u>100.0</u>	<u>359,862</u>	<u>100.0</u>	<u>403,873</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		13.5%		11.1%		12.2%	
Other Transfers & Additions/(Deductions):								
From ASEWU-Student Act. for operations	2,290		0		0		0	
To ASEWU-Student Act. for remodeling	(3,736)		0		(8,400)		0	
Total other transfers	<u>(1,446)</u>		<u>0</u>		<u>(8,400)</u>		<u>0</u>	
Net Increase/(Decrease) for the Year	(15,517)		26,113		4,890		3,963	
Fund Balance at Beginning of Year	64,826		49,309		75,422		80,312	
Fund Balance at End of Year	<u>\$ 49,309</u>		<u>\$ 75,422</u>		<u>\$ 80,312</u>		<u>\$ 84,275</u>	

Eastern Washington University
University Conference Center
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Sales and services	\$723,230	97.9%	\$952,210	100.0%	\$800,000	100.0%	\$918,925	100.0%
Investment income	15,538	2.1	634	0.1	0	0.0	0	0.0
Miscellaneous	313	0.0	(735)	(0.1)	0	0.0	0	0.0
Total revenue	<u>739,081</u>	<u>100.0</u>	<u>952,109</u>	<u>100.0</u>	<u>800,000</u>	<u>100.0</u>	<u>918,925</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		28.8%		(16.0)%		14.9%	
Expenditures:								
Cost of goods sold	275	0.0	807	0.1	0	0.0	0	0.0
Salaries	122,992	18.3	153,909	14.6	102,123	17.6	121,816	16.7
Employee benefits	32,756	4.9	37,866	3.6	33,450	5.8	35,969	5.0
Hourly wages and overtime	81,047	12.0	35,892	3.4	21,000	3.6	79,875	11.0
Goods and services	415,277	61.7	811,314	77.2	410,000	70.4	470,927	64.8
Travel	8,202	1.2	10,633	1.0	3,000	0.5	3,000	0.4
Equipment	12,962	1.9	1,348	0.1	12,000	2.1	15,000	2.1
Total expenditures	<u>673,511</u>	<u>100.0</u>	<u>1,051,769</u>	<u>100.0</u>	<u>581,573</u>	<u>100.0</u>	<u>726,587</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		56.2%		(44.7)%		24.9%	
Other Transfers & Additions/(Deductions):								
To ASEWU - Athletics	(170,565)		(231,513)		(273,557)		(175,000)	
To Parking Services	(22,000)		0		0		0	
Total other transfers	<u>(192,565)</u>		<u>(231,513)</u>		<u>(273,557)</u>		<u>(175,000)</u>	
Net Increase/(Decrease) for the Year	(126,995)		(331,173)		(55,130)		17,338	
Fund Balance at Beginning of Year	115,754		(11,241)		(342,414)		(397,544)	
Fund Balance at End of Year	<u>\$ (11,241)</u>		<u>\$ (342,414)</u>		<u>\$ (397,544)</u>		<u>\$ (380,206)</u>	

-19-

Eastern Washington University
Parking Services
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		---1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Sales and services	\$ 64,246	69.9%	\$ 84,788	67.0%	\$ 93,000	72.7%	\$ 84,900	67.0%
Fine and forfeiture income	27,744	30.1	41,934	33.1	35,000	27.3	41,900	33.0
Miscellaneous	(32)	0.0	(149)	(0.1)	0	0.0	0	0.0
Total revenues	\$ 91,958	100.0	\$126,573	100.0	\$128,000	100.0	\$126,800	100.0
Percentage increase/(decrease)	N/A		37.6%		1.1%		(0.9)%	
Expenditures:								
Salaries	24,182	21.4	20,605	18.5	26,900	25.4	16,221	16.6
Employee benefits	8,922	7.9	7,610	6.9	9,200	8.7	4,055	4.1
Hourly wages and overtime	32,700	30.0	32,514	29.3	34,300	32.3	32,000	32.7
Goods and services	22,758	20.0	22,373	20.0	20,700	19.5	34,000	34.7
Travel	194	0.2	5	0.0	0	0.0	600	0.6
Equipment	5,329	4.7	6,948	6.3	5,000	4.7	3,000	3.1
Debt service	18,683	16.6	21,092	19.0	10,000	9.4	8,000	8.2
Total expenditures	112,768	100.0	111,147	100.0	106,100	100.0	97,876	100.0
Percentage increase/(decrease)	N/A		(1.4)%		(4.5)%		(7.8)%	
Other Transfers & Additions/(Deductions):								
From University Conference Center	22,000		0		0		0	
From/To Unexpended Plant - Parking Lot	(212,838)		21,128		0		0	
Total other transfers	(190,838)		21,128		0		0	
Net Increase/(Decrease) for the Year	(211,648)		36,554		21,900		28,924	
Fund Balance at Beginning of Year	8,338		(203,310)		(166,756)		(144,856)	
Fund Balance at End of Year	\$ (203,310)		\$ (166,756)		\$ (144,856)		\$ (115,932)	

Eastern Washington University
Housing and Dining Services
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Tuition and fees	\$ 440,155	10.2%	\$ 460,781	9.5%	\$ 444,000	9.3%	\$ 444,000	9.1%
Sales and services - room income	1,344,832	31.3	1,293,128	26.8	1,388,765	29.2	1,428,026	29.2
Sales and services - meal income	1,906,578	44.3	1,725,693	35.7	1,669,429	35.1	1,750,275	35.8
Sales and services - other room/meal	357,278	8.3	978,317	20.2	850,933	17.9	891,000	18.3
Sales and services - other operating	35,698	0.8	37,423	0.8	28,558	0.6	30,000	0.6
Sales and services - PUB expansion fee	109,185	2.5	193,953	4.0	275,589	5.8	278,256	5.7
Investment income	80,453	1.9	115,612	2.4	72,059	1.5	40,000	0.8
Fine and forfeiture income	27,890	0.7	30,639	0.6	26,315	0.6	26,000	0.5
Miscellaneous	154	0.0	586	0.0	0	0.0	0	0.0
Total revenues	<u>4,302,223</u>	<u>100.0</u>	<u>4,836,132</u>	<u>100.0</u>	<u>4,755,648</u>	<u>100.0</u>	<u>4,887,557</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		12.4%		(1.7)%		2.8%	
Expenditures:								
Cost of goods sold	1,112,270	31.0	1,113,013	29.7	1,152,775	30.9	1,121,056	30.1
Salaries	557,810	15.5	643,027	17.2	628,360	16.8	710,905	19.1
Employee benefits	182,527	5.1	202,831	5.4	211,670	5.7	251,524	6.8
Hourly wages and overtime	540,462	15.1	514,763	13.7	512,374	13.7	536,938	14.4
Goods and services	1,118,094	31.1	1,259,756	33.6	1,215,806	32.6	1,087,674	29.1
Travel	2,256	0.1	3,899	0.1	3,543	0.1	6,150	0.2
Equipment	74,313	2.1	15,438	0.4	10,828	0.3	15,250	0.4
Overhead allocation	0	0.0	(3,614)	(0.1)	(4,000)	(0.1)	(5,000)	(0.1)
Total expenditures	<u>3,587,732</u>	<u>100.0</u>	<u>3,749,113</u>	<u>100.0</u>	<u>3,731,356</u>	<u>100.0</u>	<u>3,724,497</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		4.5%		(0.5)%		(0.2)%	
Mandatory Transfers:								
Debt service	341,372		356,558		416,393		444,397	
Renewal and replacement	18,058		0		0		0	
Mortgage/contract payments	33,927		33,927		33,927		33,927	
Total mandatory transfers	<u>393,357</u>		<u>390,485</u>		<u>450,320</u>		<u>478,324</u>	
Other Transfers & Additions/(Deductions):								
From ASEWU - Student Activities	10,500		571		0		0	
To ASEWU - PUB expansion	(35,000)		(74,185)		(193,953)		(275,589)	
To Unexpended plant fund - Dorm/Dining	(72,521)		(132,213)		(670,136)		(707,680)	
Total other transfers	<u>(97,021)</u>		<u>(205,827)</u>		<u>(864,089)</u>		<u>(983,269)</u>	
Net Increase/(Decrease) for the Year	224,113		490,707		(290,117)		(298,533)	
Fund Balance at Beginning of Year	513,109		737,222		1,227,929		937,812	
Fund Balance at End of Year	<u>\$ 737,222</u>		<u>\$ 1,227,929</u>		<u>\$ 937,812</u>		<u>\$ 639,279</u>	
Amount of Fund Balance designated for PUB expansion	\$109,185		\$193,953		\$275,589		\$278,256	

Eastern Washington University
Spokane Center for Higher Education
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar	Percentage	Dollar	Percentage	-1982-83 Fiscal Year-		-1983-84 Fiscal Year-	
	Amount	of Total	Amount	of Total	Dollar	Percentage	Dollar	Percentage
					Amount	of Total	Amount	of Total
<u>Revenues:</u>								
Sales and services	\$ 0	0.0%	\$ 0	0.0%	\$ 0	0.0%	\$274,000	97.5%
Sales and services - rental	0	0.0	0	0.0	0	0.0	7,000	2.5
Total revenues	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>281,000</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		N/A		N/A		N/A	
<u>Expenditures:</u>								
Cost of goods sold	0	0.0	0	0.0	0	0.0	18,000	6.4
Salaries	0	0.0	0	0.0	0	0.0	23,959	8.5
Employee benefits	0	0.0	0	0.0	0	0.0	5,751	2.0
Hourly wages and overtime	0	0.0	0	0.0	0	0.0	25,250	9.0
Goods and services	0	0.0	0	0.0	0	0.0	197,863	70.5
Travel	0	0.0	0	0.0	0	0.0	10,000	3.6
Equipment	0	0.0	0	0.0	0	0.0	0	0.0
Total expenditures	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>280,823</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		N/A		N/A		N/A	
Net Increase/(Decrease) for the Year	0		0		0		177	
Fund Balance at Beginning of Year	0		0		0		0	
Fund Balance at End of Year	<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 0</u>		<u>\$ 177</u>	

Eastern Washington University
Sponsored Programs - Grants and Contracts
(Restricted Programs)
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues and Fund Additions:								
Federal grants and contracts	\$2,270,300	60.0%	\$2,191,530	50.1%	\$2,176,450	58.1%	\$1,950,000	50.0%
State grants and contracts	882,353	22.9	1,137,591	26.1	738,650	19.7	975,000	25.0
Local grants and contracts	222,605	5.8	265,571	6.1	393,420	10.5	195,000	5.0
Private gifts, grants and contracts	438,471	11.4	776,234	17.8	436,480	11.7	780,000	20.0
Interdepartmental recharges	37,282	0.1	(5,261)	(0.1)	0	0.0	0	0.0
Total revenues and fund additions	<u>3,851,011</u>	<u>100.0</u>	<u>4,365,665</u>	<u>100.0</u>	<u>3,745,000</u>	<u>100.0</u>	<u>3,900,000</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		13.4%		(14.2)%		4.1%	
Expenditures:								
Salaries	1,211,092	31.8	1,195,561	29.7	1,101,100	27.9	1,090,000	28.7
Employee benefits	257,466	6.8	266,041	6.6	264,000	6.7	230,000	6.1
Hourly wages and overtime	780,390	20.5	958,149	23.8	1,018,200	25.8	753,000	19.8
Goods and services	858,481	22.5	926,031	23.0	981,700	24.8	1,100,000	28.9
Travel	245,165	6.4	235,597	5.8	220,000	5.6	240,000	6.3
Equipment	50,535	1.3	69,473	1.7	75,000	1.9	92,000	2.4
Scholarships and grants	272,399	7.2	131,734	3.3	140,000	3.5	145,000	3.8
Indirect cost recovery	133,489	3.5	244,851	6.1	150,000	3.8	150,000	4.0
Total expenditures	<u>3,809,017</u>	<u>100.0</u>	<u>4,027,437</u>	<u>100.0</u>	<u>3,950,000</u>	<u>100.0</u>	<u>3,800,000</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		5.7%		(1.9)%		(3.8)%	
Other Transfers & Additions/(Deductions):								
From Endowment	4,492		4,066		0		0	
To Stores operations	(29,101)		0		0		0	
Total other transfers	<u>(24,609)</u>		<u>4,066</u>		<u>0</u>		<u>0</u>	
Net Increase/(Decrease) for the Year	17,385		342,294		(205,000)		100,000	
Fund Balance at Beginning of Year	220,824		238,209		580,503		375,503	
Fund Balance at End of Year	<u>\$ 238,209</u>		<u>\$ 580,503</u>		<u>\$ 375,503</u>		<u>\$ 475,503</u>	

Eastern Washington University
Student Assistance Programs
(Restricted Programs)
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
<u>Revenues and Fund Additions:</u>								
Federal grants and contracts	\$1,887,725	83.3%	\$2,019,006	80.6%	\$2,037,049	79.7%	\$2,072,737	77.5%
State grants and contracts	364,017	16.1	469,802	18.8	497,600	19.5	576,467	21.6
Private gifts, grants and contracts	14,026	0.6	16,447	0.6	20,000	0.8	24,000	0.9
Total revenues and fund additions	<u>2,265,768</u>	<u>100.0</u>	<u>2,505,255</u>	<u>100.0</u>	<u>2,554,649</u>	<u>100.0</u>	<u>2,673,204</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		10.6%		2.0%		4.6%	
<u>Scholarships & Grants by Program Type:</u>								
Pell grant	1,507,084	66.4	1,629,869	65.0	1,662,736	65.1	1,700,000	63.6
Educational opportunity grant	352,640	15.5	387,942	15.5	374,313	14.7	372,737	13.9
Nursing grant	20,399	0.9	1,195	0.0	0	0.0	0	0.0
Law enforcement program	7,602	0.3	0	0.0	0	0.0	0	0.0
State need grant	364,017	16.1	469,802	18.7	497,600	19.4	576,467	21.6
Private donors	17,516	0.8	18,601	0.8	20,000	0.8	24,000	0.9
Total scholarships and grants	<u>2,269,258</u>	<u>100.0</u>	<u>2,507,409</u>	<u>100.0</u>	<u>2,554,649</u>	<u>100.0</u>	<u>2,673,204</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		10.5%		1.9%		4.6%	
<u>Other Transfers & Additions/(Deductions):</u>								
From Endowment	<u>6,121</u>		<u>5,625</u>		<u>0</u>		<u>0</u>	
Net Increase/(Decrease) for the Year	2,631		3,471		0		0	
Fund Balance at Beginning of Year	<u>9,719</u>		<u>12,350</u>		<u>15,821</u>		<u>15,821</u>	
Fund Balance at End of Year	<u>\$ 12,350</u>		<u>\$ 15,821</u>		<u>\$ 15,821</u>		<u>\$ 15,821</u>	

Eastern Washington University
Stores Operations
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		---1981-82 Actual---		Current Year Plan		Recommended Plan	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	-1982-83 Fiscal Year-	Percentage of Total	-1983-84 Fiscal Year-	Percentage of Total
					Dollar Amount		Dollar Amount	
Revenues:								
Special course fees	\$ 15,540	2.6%	\$ 19,637	3.3%	\$ 20,000	3.3%	\$ 22,320	3.5%
Other educational fees	0	0.0	0	0.0	0	0.0	17,000	2.7
Investment income	0	0.0	4,055	0.7	5,000	0.8	4,000	0.6
Rental income	10,950	1.9	13,881	2.3	12,000	2.0	13,500	2.1
Sale of supplies and services	167,440	28.5	142,053	23.8	140,000	22.9	172,837	27.5
Miscellaneous	388	0.1	(33)	0.0	0	0.0	0	0.0
Interdepartmental recharges	392,233	66.9	416,843	69.9	435,113	71.0	399,820	63.6
Total revenues	<u>586,551</u>	<u>100.0</u>	<u>596,436</u>	<u>100.0</u>	<u>612,113</u>	<u>100.0</u>	<u>629,477</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		1.7%		2.6%		2.8%	
Expenditures:								
Cost of goods sold	302,193	56.7	338,666	63.2	350,000	63.1	267,000	43.7
Salaries	94,399	17.7	58,302	10.9	53,531	9.7	74,601	12.2
Employee benefits	16,787	3.2	10,935	2.0	11,799	2.1	17,972	3.0
Hourly wages and overtime	9,425	1.8	12,757	2.4	14,825	2.7	35,850	5.9
Goods and services	85,724	16.1	95,495	17.8	93,887	16.9	198,446	32.5
Travel	14,902	2.8	15,771	2.9	1,300	0.2	9,425	1.5
Equipment	9,008	1.7	4,212	0.8	29,607	5.3	7,250	1.2
Total expenditures	<u>532,438</u>	<u>100.0</u>	<u>536,138</u>	<u>100.0</u>	<u>554,949</u>	<u>100.0</u>	<u>610,544</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		0.7%		3.5%		10.0%	
Other Transfers & Additions/(Deductions):								
From Grants and Contracts	<u>29,101</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Net Increase/(Decrease) for the Year	83,214		60,299		57,164		18,933	
Fund Balance at Beginning of Year	<u>146,832</u>		<u>230,046</u>		<u>290,345</u>		<u>347,509</u>	
Fund Balance at End of Year	<u>\$ 230,046</u>		<u>\$ 290,345</u>		<u>\$ 347,509</u>		<u>\$ 366,442</u>	
Amount of Fund Balance designated for course fee activities	\$58,265		\$98,539		\$135,000		\$146,000	

Eastern Washington University
Data Processing Services
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Investment income	24,258	3.1%	\$ 22,124	2.3%	\$ 10,000	1.0%	\$ 10,000	0.9%
Sale of supplies & services	182,394	23.2	215,836	22.8	173,400	17.9	87,070	7.4
Interdepartmental recharge	580,197	73.7	709,903	74.9	785,300	81.1	1,072,581	91.7
Total revenues	<u>786,849</u>	<u>100.0</u>	<u>947,863</u>	<u>100.0</u>	<u>968,700</u>	<u>100.0</u>	<u>1,169,651</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		20.5%		2.2%		20.7%	
Expenditures:								
Salaries	243,948	32.8	269,716	29.3	232,500	23.8	317,366	30.3
Employee benefits	50,580	6.8	59,391	6.5	51,600	5.3	72,339	6.9
Hourly wages and overtime	10,217	1.4	9,421	1.0	5,000	0.5	5,000	0.5
Goods and services	426,226	57.3	555,679	60.5	671,200	68.8	640,957	61.1
Travel	9,656	1.3	7,359	0.8	5,500	0.6	3,950	0.4
Equipment	2,817	0.4	17,390	1.9	9,900	1.0	8,530	0.8
Indirect costs	0	0.0	114	0.0	0	0.0	0	0.0
Total expenditures	<u>743,444</u>	<u>100.0</u>	<u>919,070</u>	<u>100.0</u>	<u>975,700</u>	<u>100.0</u>	<u>1,048,142</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		23.4%		6.2%		7.4%	
Net Increase/(Decrease) for the Year	43,405		28,793		(7,000)		121,509	
Fund Balance at Beginning of Year	6,620		50,025		78,818		71,818	
Fund Balance at End of Year	<u>\$ 50,025</u>		<u>\$ 78,818</u>		<u>\$ 71,818</u>		<u>\$193,327</u>	

Eastern Washington University
Printing and Duplicating
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan		Recommended Plan
	Dollar	Percentage	Dollar	Percentage	-1982-83 Fiscal Year-		-1983-84 Fiscal Year-
	Amount	of Total	Amount	of Total	Dollar	Percentage	Dollar
					Amount	of Total	Amount
Revenues:							
Investment income	\$ 0	0.0%	\$ 0	0.0%	\$ 1,000	0.3%	\$ 1,000
Sale of property income	4,000	1.1	350	0.1	1,000	0.3	0
Sale of supplies & services	41,005	11.4	47,878	12.0	47,000	13.4	48,000
Miscellaneous	(12)	0.0	746	0.2	0	0.0	0
Interdepartmental recharges	313,703	87.5	351,120	87.7	301,000	86.0	307,000
Total revenues	<u>358,696</u>	<u>100.0</u>	<u>400,094</u>	<u>100.0</u>	<u>350,000</u>	<u>100.0</u>	<u>356,000</u>
Percentage increase/decrease	N/A		11.5%		(12.5)%		1.7%
Expenditures:							
Salaries	117,861	31.4	126,918	35.9	96,231	30.1	104,481
Employee benefits	28,442	7.6	30,294	8.6	21,171	6.6	25,075
Hourly wages and overtime	26,398	7.0	8,366	2.4	15,000	4.7	15,500
Goods and services	169,033	45.0	156,325	44.1	118,000	36.9	130,000
Travel	346	0.1	0	0.0	250	0.1	500
Equipment	33,272	8.9	32,033	9.0	69,000	21.6	48,000
Total expenditures	<u>375,352</u>	<u>100.0</u>	<u>353,936</u>	<u>100.0</u>	<u>319,652</u>	<u>100.0</u>	<u>323,556</u>
Percentage increase/(decrease)	N/A		(5.7)%		(9.7)%		1.2%
Other Transfers & Additions/(Deductions):							
To unexpended plant fund for sinking fund	0		0		(24,000)		(24,000)
Net Increase/(Decrease) for the Year	(16,656)		46,158		6,348		8,444
Fund Balance at Beginning of Year	(15,468)		(32,124)		14,034		20,382
Fund Balance at End of Year	<u>\$ (32,124)</u>		<u>\$ 14,034</u>		<u>\$ 20,382</u>		<u>\$ 28,826</u>

Eastern Washington University
Facilities Remodeling
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
<u>Revenues:</u>								
Federal grants and contracts	\$ 73,000	4.8%	\$ 13,833	1.3%	\$ 0	0.0%	\$ 0	0.0%
Sale of property income	1,511	0.1	0	0.0	0	0.0	0	0.0
Miscellaneous	0	0.0	677	0.1	0	0.0	0	0.0
Interdepartmental recharges	1,436,398	95.1	1,036,865	98.6	601,346	100.0	700,000	100.0
Total revenues	<u>1,510,909</u>	<u>100.0</u>	<u>1,051,375</u>	<u>100.0</u>	<u>601,346</u>	<u>100.0</u>	<u>700,000</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		(30.4)%		(42.8)%		16.4%	
<u>Expenditures:</u>								
Salaries	416,110	32.4	536,724	39.2	267,216	41.7	250,320	54.3
Employee benefits	99,749	7.8	127,711	9.3	108,342	16.9	57,576	12.5
Hourly wages and overtime	188,446	14.7	114,000	8.4	50,000	7.8	3,000	.7
Goods and services	535,357	41.6	451,720	33.0	200,000	31.2	150,000	32.5
Travel	465	0.0	52	0.0	0	0.0	0	0.0
Equipment	45,536	3.5	138,309	10.1	15,000	2.4	0	0.0
Total expenditures	<u>1,285,663</u>	<u>100.0</u>	<u>1,368,516</u>	<u>100.0</u>	<u>640,558</u>	<u>100.0</u>	<u>460,896</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		6.4%		(53.2)%		(28.0)%	
Net Increase/(Decrease) for the Year	225,246		(317,141)		(39,212)		239,104	
Fund Balance at Beginning of Year	(323,614)		(98,368)		(415,509)		(454,721)	
Fund Balance at End of Year	<u>\$ (98,368)</u>		<u>\$ (415,509)</u>		<u>\$ (454,721)</u>		<u>\$ (215,617)</u>	

Eastern Washington University
Motor Pool
1983-84 Financial Plan

June, 1983

	---1980-81 Actual---		----1981-82 Actual---		Current Year Plan -1982-83 Fiscal Year-		Recommended Plan -1983-84 Fiscal Year-	
	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total	Dollar Amount	Percentage of Total
Revenues:								
Sale of property income	\$ 1,572	1.5%	\$ 1,000	0.9%	\$ 0	0.0%	\$ 0	0.0%
Interdepartmental recharges	100,733	98.5	108,808	99.1	113,900	100.0	134,391	100.0
Total revenues	<u>102,305</u>	<u>100.0</u>	<u>109,808</u>	<u>100.0</u>	<u>113,900</u>	<u>100.0</u>	<u>134,391</u>	<u>100.0</u>
Percentage increase/(decrease)	N/A		7.3%		3.7%		18.0%	
Expenditures:								
Salaries	9,965	8.8	7,846	8.6	13,800	14.1	16,221	13.0
Employee benefits	2,875	2.6	2,067	2.3	3,200	3.3	4,055	3.3
Hourly wages and overtime	5,910	5.3	2,200	2.4	2,600	2.6	7,621	6.1
Goods and services	64,353	57.1	75,102	82.7	71,500	72.9	70,500	56.7
Travel	151	.1	141	.2	0	0.0	400	.3
Equipment	29,416	26.1	3,472	3.8	7,000	7.1	25,594	20.6
Total expenditures	<u>112,670</u>	<u>100.0</u>	<u>90,828</u>	<u>100.0</u>	<u>98,100</u>	<u>100.0</u>	<u>124,391</u>	<u>100.0</u>
	N/A		(19.4)%		8.0%		26.8%	
Net Increase/(Decrease) for the Year	(10,365)		18,980		15,800		10,000	
Fund Balance at Beginning of Year	(32,253)		(42,618)		(23,638)		(7,838)	
Fund Balance at End of Year	<u>\$ (42,618)</u>		<u>\$ (23,638)</u>		<u>\$ (7,838)</u>		<u>\$ 2,162</u>	

II. GLOSSARY

ACADEMIC AFFAIRS: A responsibility center for all of the instructional departments including faculty, support staff and costs, research, academic administration, libraries, Registrar, Academic Counseling, grants and contracts, and those activities directly related to instruction such as Campus School, Speech Clinic and the Urban and Regional Planning Center.

ACCREDITATION: The granting of approval to a college or university by an official review board after the institution has met specific requirements. Institutional accreditation is carried out by regional accrediting associations; program accreditation (for example, music) is carried out by specialized associations (for example, National Association of Schools of Music).

AGENCY FUNDS: Resources held by an institution as custodian or fiscal agent for individual students, faculty, staff members, and organizations.

ASSOCIATED STUDENTS EWU - ATHLETICS: Includes programs related to student athletic activities under the control and direction of specified athletic departments.

ASSOCIATED STUDENTS - DEPARTMENTAL RELATED: Includes programs related to student activities under the control and direction of specified academic departments.

ASSOCIATED STUDENTS EWU - STUDENT ACTIVITIES: Includes services provided by the Associated Students under the control of the Associated Student Council which plans, promotes and directs major functions where the student body is involved.

AUXILIARY ENTERPRISE: An entity that furnishes a service directly or indirectly to students, faculty, or staff, and charges a fee directly related to, but not necessarily equal to, the cost of the service. The public may be served incidentally by some auxiliary enterprises. The services are essential elements in support of the institution's program, and conceptually should be regarded as self-supporting. This group includes the following: Associated Students, University Bookstore, Pence Union Building (PUB), University Conference Center, Parking Services, Housing and Dining Services, Spokane Center for Higher Education.

BEQUEST: Property received through a will; restrictions may or may not attach to use of the property.

BOOK VALUE (OF ASSETS): Purchase price of an asset less any accumulated depreciation; in the case of an asset received as a gift, the appraised market value of the asset as of the date donated less any accumulated depreciation.

BUDGET: A statement of proposed expenditures for a fixed period or for a specific project or program, and the proposed means of financing the expenditures.

BUSINESS AND FINANCE: A responsibility center which provides the business services of the University including Payroll, Cashiering, Accounts Payable, General Accounting, Inventory Control, Health Services, Purchasing, Personnel Services, Benefits Administration, computer support, all components of the Physical Plant, the University budget, telephone, postal, trucking, police and fire services, facilities planning, housing and dining services, the University Center, Conference Center activities, and the Bookstore.

CURRENT FUNDS: Resources to be expended in the near term and used for operating purposes.

DATA PROCESSING SERVICES: A service activity that provides computing support to all university departments including academic, administrative, auxiliary enterprises, grants and contracts.

DEBT FINANCING: Acquisition of an asset by borrowing money, thereby creating a liability; typical forms of debt financing are loans and mortgages.

DEBT SERVICE: All payments in connection with funds borrowed by an institution: principal payments, interest charges, payments to sinking funds to insure future principal and interest payments, payments to reserves to insure proper upkeep and maintenance of the facilities, trustees' service charges, legal expenses, and other items related to indebtedness.

DEFERRED (OR UNEARNED) REVENUE: That portion of receipts for which services have not been completely performed, e.g., food service payments. Until such services are performed in their entirety, that portion of the receipts is considered a liability.

DESIGNATED FUNDS: Unrestricted resources expendable only for purposes designated by the governing board. (Also see Undesignated Funds.)

EDUCATIONAL AND GENERAL OPERATIONS: Those university departments and activities supported by the state operating budget appropriation and general university revenues - the "legislative budget". Approximately 98% of this support comes from the appropriation.

ENDOWMENT FUNDS: Funds which a donor or other outside agency has stipulated, as a condition of the gift, that the principal is to be maintained inviolate and in perpetuity and that only the income from the investments of the fund may be expended.

ENDOWMENT INCOME: Yield, usually in the form of interest and dividends, which occurs as a result of investing the principal of an endowment fund. Capital gains and losses are not a part of endowment income.

EXTENDED PROGRAMS: A responsibility center which serves as the link between the off campus community and the academic resources of the University including Alumni, the Spokane Center for Higher Education operation, Admissions, Publications and the News Bureau.

FACILITIES REMODELING: Includes reclassification of expenses based on Interdepartmental Purchase Orders over and above regular University maintenance and contracted recharges.

FEDERAL GRANTS AND CONTRACTS: Includes revenues from federal agencies that are received or made available for specific projects or programs.

FELLOWSHIPS: Financial assistance to graduate or postgraduate students, based primarily on academic achievement and vocational and professional objectives. Recipients are not required to render service to the institution as a consideration for their aid, nor are they required to repay. (Also see Scholarships.)

FINE AND FORFEITURE INCOME: Funds collected under institutional policies and regulations for the replacement of lost or destroyed books, supplies, or equipment.

FULL-TIME EQUIVALENT (FTE): A means for expressing part-time students or faculty in terms of full-time. The formula is generally based on credit hours; for example, an institution may define full-time as being 12 credit hours, so a student (or faculty member) taking (or teaching) three credit hours would then be a .25 FTE.

FUND ACCOUNTING: A sum of money and other assets constituting a separate accounting entity, created and maintained for a particular purpose and having transactions subject to legal or administrative limitations. Its double-entry accounts are self-balancing, and from there a balance sheet and operating statement may be prepared.

FUND BALANCE: The difference between assets and liabilities in a fund group (q.v.).

FUND GROUP: A group of resources having similar purposes; typical fund groups in colleges and universities are current, loan, endowment and similar, annuity and life income, plant, and agency.

HOUSING AND DINING SERVICES: Includes auxiliary residence halls, married student apartments and faculty-graduate student apartments services for in-resident students, guests and conference group activities. Includes auxiliary food services for residence hall students, guests and conference activities.

INDIRECT COSTS: Costs that have been incurred for purposes common to a number or all of the specific projects, programs, or activities of an institution, but which cannot be identified and charged directly to such projects, programs, or activities relatively easily

without an inordinate amount of accounting. Examples include such items as heating, lighting, air conditioning, and janitorial services of buildings, and administrative services such as accounting, purchasing, personnel, and library services.

INSTITUTIONAL SUPPORT: This program consists of the functions which provide administrative and operation support for the ongoing operations of the university.

INSTRUCTION: This program consists of formal instructional activities available to students seeking to complete an academic or professional curriculum, or desiring to continue their education through non-credit instructional programs.

INTERNAL AUDITING: A review of operations within established policy guidelines, which provides managers with reports, conclusions, and recommendations of the results of the review; it is an element of managerial control for measuring and evaluating the effectiveness of such control within the organization.

INVESTMENT INCOME: Funds received as earnings on investments made from the general local bank account.

LIBRARIES: The library, media and archival activities provide essential support to the instructional and research programs of the university, as well as serving as a resource for the entire region.

LOAN FUNDS: Funds to be lent to students, faculty, or staff. When both principal and interest on the loans are lendable, they are included in the Loan Funds group. If only the income from a fund is lendable, the principal is included in the Endowment and Similar Funds group, while the cumulative income constitutes the loan fund.

LOCAL GRANTS AND CONTRACTS: Includes revenues from local agencies that are received or made available for specific projects or programs.

MANDATORY TRANSFERS: Transfers arising out of (1) binding legal agreements related to the financing of educational plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant, not financed from other sources, and (2) grant agreements with agencies of the federal government, donors, and other organizations to match gifts and grants to Loan Funds and other funds. (Also see Nonmandatory Transfers.)

MOTOR POOL: Includes automobiles and vans for use by faculty and staff for University-related trips and are controlled and dispatched by the Director of Campus Safety.

NONMANDATORY TRANSFERS: Transfers to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant, and prepayments on debt principal. (Also see Mandatory Transfers.)

PARKING SERVICES: Includes providing parking to faculty, staff and students. Revenues are generated by the sale of parking decals and assessment of violation fines.

PENCE UNION BUILDING (PUB): Includes coordinating and providing auxiliary services for students - food service, games, student programming, crafts, vending machines and barber shop.

PLANT FUNDS: Funds to be used for the construction, rehabilitation, and acquisition of physical properties for institutional purposes; funds already expended for such properties; funds set aside for the renewal and replacement thereof; and funds accumulated for the retirement of indebtedness thereon.

PLANT OPERATIONS AND MAINTENANCE: This program includes maintenance and repair of buildings and equipment, janitorial services, disposal of refuse, campus security and grounds maintenance.

POOLED INVESTMENTS: Fund assets pooled or consolidated for investment purposes.

PRESIDENT: A responsibility center which includes the President's office, Board of Trustees, Artist and Lecture Series, and the University in Action activities.

PRIMARY SUPPORT: This program consists of activities which provide direct support to the teaching and research activities of the university. It includes management activities of the academic deans and program directors.

PRINTING AND DUPLICATING: Includes reproduction services for forms, manuscripts, correspondence, booklets and lists. Receipts are derived from other funds directly related to the university and from other agencies not associated with the university.

PRIVATE GIFT, GRANTS AND CONTRACTS: Includes revenues from private agencies that are received or made available for specific projects or programs.

PUBLIC SERVICE: This program consists of activities established to provide non-instructional services beneficial to groups outside the institution.

RESEARCH: This program supports the teaching function. Faculty members are encouraged to carry on research as a means of extending their knowledge and vitalizing their teaching.

RESERVE: An account that records a portion of the fund balance that is allocated or set aside for some eventuality or future use and is thus not otherwise available.

RESTRICTED FUNDS: Funds limited to a specific use by outside agencies or persons, as distinguished from funds over which the institution has complete control and freedom as to use. (Also see Unrestricted Funds.)

SABBATICAL: A leave of absence, often with pay, granted to a professor, generally for a year at a time, for every six or seven years of continuous service. The primary purpose of such leave is for research or other forms of academic pursuit.

SALE OF SUPPLY AND SERVICES: Funds derived from the sale of services, supplies or materials as a by-product of institutional operations not as a product directly for resale.

SALES AND SERVICES OF AUXILIARY ENTERPRISES: Includes all revenue generated by the auxiliary enterprises operations of the university.

SALES AND SERVICES OF EDUCATIONAL ACTIVITIES: Includes revenues derived from the sale of goods and services that are produced incidental to the conduct of instruction, research or public service.

SCHOLARSHIPS: Financial assistance to undergraduate students, generally based on scholastic achievement and/or financial need. Recipients of scholarships are not required to render service or to reimburse the institution in return. (Also see Fellowships.)

SERVICE ACTIVITIES: These are divisions of the university which are established primarily to provide services within the university. The larger ones are: Motor Pool, Facilities Remodeling, Printing and Duplicating, Data Processing Services, Stores Operations. These activities charge other university budgets for their services and will account for approximately \$2,567,529 in 1983-84. Their income is, for the most part, already included in other budgets where it is used to pay for the service provided by these activities. They exist to provide direct services and to achieve economies in what they do over the cost of securing that service externally. Thus, their effective operation produces direct benefit to other units in the university.

SINKING FUND: Cash or other assets, and the interest or other income earned thereon, set apart for the retirement of a debt or for the protection of an investment in depreciable property.

SPOKANE CENTER FOR HIGHER EDUCATION: Provides maintenance, cafeteria, space rental, parking and conference services to the Spokane Educational facility.

SPONSORED PROGRAMS: Projects performed in accordance with the conditions of agreements with governmental agencies or other outside organizations or persons to conduct activities of a specified scope.

SPONSORED PROGRAMS - GRANTS & CONTRACTS: All special projects, research activities, training grants, etc., that are funded by the federal government and various state or private agencies. Historically, over 75% of this funding comes from the federal government.

SPONSORED RESEARCH AND PROGRAMS: This program includes research and instructional services provided by the university as a result of grants and contracts.

STATE GRANTS AND CONTRACTS: Includes revenues from state agencies that are received or made available for specific projects or programs.

STORES OPERATIONS: Includes activities designed to provide supplies, materials, temporary equipment rentals, and office machines maintenance. Receipts are derived from charges to other funds directly related to the university and from other agencies not associated with the university.

STUDENT ASSISTANCE PROGRAMS: All funds received and disbursed by the university for student aid programs, including federal and state programs, privately endowed scholarships, and state funded grants.

STUDENT SERVICES: A responsibility center which serves as the general administrative agency of the university in all matters pertaining to student life. The student services program includes Counseling, student activities, Financial Aid, Career Planning and Placement, student conduct, and services for the handicapped.

TENURE: Permanence of position, often granted after a specified number of years.

TRANSFERS: The moving of assets, liabilities, and balances from one fund group to another. (Also see Mandatory Transfers and Nonmandatory Transfers.)

TUITION AND EDUCATIONAL FEES: Includes all tuition and fees assessed against students for current operating purposes.

UNDESIGNATED FUNDS: Unrestricted resources available for any purpose. (Also see Designated Funds.)

UNIVERSITY BOOKSTORE: Includes auxiliary services for the sale of books and supplies to student and faculty on a self-sustaining enterprise basis operated by the institution.

UNIVERSITY CONFERENCE CENTER: Includes operating the Special Events Pavilion for sports events, performances and speakers.


UNRESTRICTED FUNDS: Resources provided to the institution with no restrictions on their use. (Also see Designated Funds.)

WORKING CAPITAL: Current fund cash, or current fund assets converted to cash, that will be used to liquidate current fund liabilities in a normal operating cycle, which is typically one year.

EWU

Memorandum

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance 

Date: June 27, 1983

Subject: Capital Projects Plan for Fiscal Year 1983-84

The enclosed Capital Projects Plan for the next fiscal year is recommended for approval by the Board of Trustees at the July meeting.

Highlights of the plan are as follows:

- Planned expenditures for next year amount to \$7,622,900.
- Three major projects are scheduled for construction/remodeling:
 1. Computer Services - Manual Arts Building
 2. Sutton Hall
 3. Pence Union Building - Expansion
- Planning funds are provided for the addition to Science Hall.

If

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
General Project Information

June, 1983

Projects Under Construction	Estimated Completion Date	Estimated Project Cost	Actual Activity Prior to FY 1983-84		Planned Activity During FY 1983-84		Planned Activity After FY 1983-84	
			Expenditures	% Complete	Expenditures	% Complete	Expenditures	% Complete
HPERA Phase IV - Fieldhouse	Aug 1983	\$ 2,456,600	\$ 2,431,600	99.0%	\$ 25,000	1.0%	\$ 0	0.0%
Handicapped Access Improvements	Aug 1983	441,000	391,000	90.0	50,000	10.0	0	0.0
Martin Hall Remodeling	Aug 1983	3,725,000	3,655,000	98.0	70,000	2.0	0	0.0
Computer Services Remodel	Sep 1984	2,835,000	430,000	15.0	2,405,000	85.0	0	0.0
Sutton Hall Remodel	Mar 1985	2,396,000	20,000	1.0	1,626,000	67.0	750,000	32.0
Pence Union Addition	Mar 1985	3,674,000	250,200	2.0	1,760,900	50.0	1,662,900	48.0
Instructional Support & Equipment	Aug 1983	400,000	275,000	70.0	125,000	30.0	0	0.0
Minor Capital Improvements - Omnibus 1981	Jun 1984	1,140,000	880,000	77.0	260,000	23.0	0	0.0
Dormitory Fire Safety	Ongoing	2,750,000	170,000	6.0	200,000	7.0	2,380,000	77.0
Tawanka HVAC Replacement	Aug 1983	620,000	600,000	97.0	20,000	3.0	0	0.0
Subtotal Projects Under Construction		<u>20,437,600</u>	<u>9,102,800</u>		<u>6,541,900</u>		<u>4,792,900</u>	
New Projects								
Science Building Addition - Planning Only	Feb 1985	400,000	0	0.0	100,000	25.0	300,000	75.0
Minor Capital Improvements - Omnibus 1983	Jun 1985	1,766,000	0	0.0	981,000	56.0	785,000	44.0
Subtotal New Projects		<u>2,166,000</u>	<u>0</u>		<u>1,081,000</u>		<u>1,085,000</u>	
Total Capital Projects Plan		<u>\$22,603,600</u>	<u>\$9,102,800</u>		<u>\$7,622,900</u>		<u>\$5,877,900</u>	

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: HPERA Phase IV - Fieldhouse: Solar Installation

Budget Summary:

Total Project Budget	\$2,456,600
Expenditures Prior to FY 1983-84	2,431,600
Planned Expenditures During FY 1983-84	25,000

Project Description:

This project provides for the installation of a solar heat collector system on the roof of the Thorpe Fieldhouse. The system will be connected into the Aquatics pool heating system and will provide auxiliary heating for the pool water.

Design and Construction:

Estimated Start Date	In Progress
Estimated Completion Date	August, 1983
Architect/Engineer	EWU Engineering Services
Construction Contractor	Energy Production Systems, Inc.

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Handicapped Access Improvements

Budget Summary:

Total Project Budget	\$441,000
Expenditures Prior to FY 1983-84	391,000
Planned Expenditures During FY 1983-84	50,000

Project Description:

The remaining major item or work to be performed under this appropriation is the modification of the main entrance to Kennedy Library. Automatic sliding doors will be installed, and the turnstyle security devices modified to enhance passage for the physically handicapped.

Design and Construction:

Estimated Start Date	In Progress
Estimated Completion Date	August, 1983
Architect/Engineer	Barnard and Holloway
Construction Contractor	Turn-Key, Inc.

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Martin Hall Remodeling

Budget Summary:

Total Project Budget	\$3,725,000
Expenditures Prior to FY 1983-84	3,655,000
Planned Expenditures During FY 1983-84	70,000

Project Description:

Remodeling construction is essentially complete and building is re-occupied. The remaining project funds are earmarked for furnishings and instructional equipment, and for minor improvements and corrections.

Design and Construction:

Estimated Start Date
Estimated Completion Date
Architect/Engineer
Construction Contractor

In Progress
August, 1983
Tan, Brookie, Kundig
Neal H. Russell

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Computer Services Remodel

Budget Summary:

Total Project Budget	\$2,835,000
Expenditures Prior to FY 1983-84	430,000
Planned Expenditures During FY 1983-84	2,405,000

Project Description:

This project provides for the remodeling and renovation of the former Manual Arts building, and for the construction of a 6,000 square foot addition to the building. Upon completion, the building will house the Computer Center and the Computer Science instructional program and faculty. The building will meet code and handicapped access requirements.

Design and Construction:

Estimated Start Date
Estimated Completion Date
Architect/Engineer
Construction Contractor

Design in Progress; Construction April 1983
September 1984
Tan, Brookie, Kundig
Lydig Construction

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Sutton Hall Remodel

Budget Summary:

Total Project Budget	\$2,396,000
Expenditures Prior to FY 1983-84	20,000
Planned Expenditures During FY 1983-84	1,626,000
Planned Expenditures After FY 1983-84	750,000

Project Description:

This project provides for the complete remodeling and renovation of a former student residence hall to be used to house student service programs. The building will be brought into code compliance, and it will be adapted to meet handicapped access requirements.

Design and Construction:

Estimated Start Date
Estimated Completion Date
Architect/Engineer
Construction Contractor

Programming; Design 9/83; Construction 12/83
March 1985
Tan, Brookie, Kundig
To Be Selected

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Pence Union Expansion

Budget Summary:

Total Project Budget	\$3,674,000
Expenditures Prior to FY 1983-84	250,200
Planned Expenditures During FY 1983-84	1,760,900
Planned Expenditures After FY 1983-84	1,662,900

Project Description:

This project will provide additional facilities needed to improve services in the Pence Union Building. Major improvements will include a movie theatre seating 965 persons, a new University Bookstore, more functional food service and dining areas, and improved facilities for commuting students.

Design and Construction:

Estimated Start Date	Design Complete 12/82; Construction 10/83
Estimated Completion Date	March, 1985
Architect/Engineer	Brooks, Hensley, and Creager
Construction Contractor	To Be Selected

*Assumes bond sale Fall 1983

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Instructional and Support Equipment

Budget Summary:

Total Project Budget	\$400,000
Expenditures Prior to FY 1983-84	275,000
Planned Expenditures During FY 1983-84	125,000

Project Description:

The 1981 Legislature authorized the spending of funds for instructional and support equipment from the Eastern Washington University Capital Projects Account.

Additional Information:

Estimated Start Date	In Progress
Estimated Completion Date	August, 1983
Architect/Engineer	Not Applicable
Construction Contractor	Not Applicable

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Minor Capital Improvements - Omnibus 1981

Budget Summary:

Total Project Budget	\$1,140,000
Expenditures Prior to FY 1983-84	880,000
Planned Expenditures During FY 1983-84	260,000

Project Description:

This project provides minor capital improvements to buildings, grounds, and utility systems as requested by deans and administrators. A listing of the minor projects selected for funding is as follows:

Project Title	Estimated Completion Date	Estimated Project Cost	Actual Activity Prior to FY 1983-84		Planned Activity During FY 1983-84	
			Expenditures	% Complete	Expenditures	% Complete
Art Building Electrical		\$ 159	\$ 159	100%		
Baseball Field Relocation		78,000	78,000	100		
Repair Track Facility		30,620	30,620	100		
Library Shelving		20,212	20,212	100		
Transcript Security	12/83	25,000	3,000	10	\$ 22,000	100%
Remodel Isle Rooms		1,000	1,000	100		
Remodel Personnel Office		21,394	21,394	100		
Maintenance Shop Relocation	8/83	195,000	180,000	90	15,000	100
Dust Collector - Surbeck	10/83	25,000	5,600	20	19,400	100
Grounds Interruptor - Cheney		136	136			
Fume Exhaust - Cheney 104		1,625	1,625	100		
Alternate Exit - Science 202	10/83	5,000	1,300	2	3,700	100
Fire Security - Rozell	3/84	69,000	18,590	30	50,410	100
Vent Atomic Abosrp - Science		5,700	5,700	100		
Tawanka Mall		80,201	80,201	100		

Minor Capital Improvements - Omnibus 1981 (Continued)

Project Title	Estimated Completion Date	Estimated Project Cost	Actual Activity Prior to FY 1983-84		Planned Activity During FY 1983-84	
			Expenditures	% Complete	Expenditures	% Complete
Steam Joint Repair		\$ 52,413	\$ 52,413	100%		
Steam, Water - Patterson		16,931	16,931	100		
Senior Hall Steam		17,883	17,883	100		
Security Lighting		3,840	3,840	100		
Central Mgt. Control	3/84	69,800	37,903	50	\$ 31,897	100%
Building Electrical - Cheney		6,307	6,307	100		
Indust. Tech. Draft Light	9/83	2,500	400	15	2,100	100
Building Masonry Repair		10,000	900	20	9,100	100
Repair Brick Pavers		20,029	20,029	100		
Campus Signs		23,500	23,500	100		
Replace Floor Cover		36,500	36,500	100		
Safety Contingency		400	400	100		
Campus Pre-Plan 81-82		8,100	8,100	100		
Planning Projects		6,700	6,700	100		
Transformer - Senior Hall		20,000	20,000	100		
Osmosis - Science Hall		8,500	8,500	100		
Osmosis - Greenhouse		6,845	6,845	100		
Partitions - Monroe		2,489	2,489	100		
Dance Floor Replace - HPE		57	57	100		
Weight Room Floor - Pavilion		8,740	8,740	100		
Remodel - Showalter 309A		2,356	2,356	100		
Ventilate Rooms - Cheney		0	0	Cancel		
Repair Cornices - Patterson	9/83	3,000	600	20	2,400	100
Ventilate Lab - Science 240	10/83	15,000	0	0	15,000	100
Ventilate Room - Science 140		0	0	Cancel		
Eyewash - Science Lab		514	514	100		
Ventilate Lab - Art		0	0	Cancel		
Ventilate Rooms - Science 142-3	9/83	8,000	0	0	8,000	100
Remodel Dental Hygiene		2,672	2,672	0		
Repair Dock - Kennedy	7/83	2,993	1,700	60	1,293	100
Install Sprinkler System - Tawanka		15,000	15,000	100		
Ventilate Room - Showalter 310		271	271	100		
Insulate Showalter - 4th Floor		1,600	1,600	Cancel		
Install Storm Windows - Kingston		565	565	100		
Install Storm Windows - Patterson		0	0	Cancel		
Install Storm Windows - Showalter		6,869	6,869	100		

Minor Capital Improvements - Omnibus 1981 (Continued)

Project Title	Estimated Completion Date	Estimated Project Cost	Actual Activity Prior to FY 1983-84		Planned Activity During FY 1983-84	
			Expenditures	% Complete	Expenditures	% Complete
Remodel - Patterson		\$ 1,882	\$ 1,882	100%		
Biology Sink - Science		339	339	100		
Impv. Office Sp. - RTV		1,219	1,219	100		
Replace Exterior Doors - HPE		18,075	18,075	100		
Repair Foundation - Longhouse		3,929	3,929	100		
Install Glass - HPE Albers		10,643	10,643	100		
Util. Expansion - Surbeck		35,000	30,300	87	\$ 4,700	100%
Vent. Sp. Duplicators		27,270	27,270	100		
Repair Baseball Field		28,222	28,222	100		
Rem. Science Rooms 105, 105A, 102 & 112	10/83	25,000	0	0	25,000	100
Science Sedimentology Lab	10/83	25,000	0	0	25,000	100
Pavilion Office	10/83	25,000	0	0	25,000	100
Totals		\$1,140,000	\$880,000		\$260,000	

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Dormitory Fire Safety Improvements

Budget Summary:

Total Project Budget	\$2,750,000
Expenditures Prior to FY 1983-84	170,000
Planned Expenditures During FY 1983-84	200,000
Planned Expenditures After FY 1983-84	2,380,000

Project Description:

This project provides for fire safety improvements at the student residence facilities in conjunction with current code requirements. It is intended that this project be phased over a multi-year funding period from the housing and dining system's capital improvements budget.

Design and Construction:

Estimated Start Date	In Progress
Estimated Completion Date	On-Going Program
Architect/Engineer	Tan, Brookie, Kundig
Construction Contractor	To Be Selected

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail

June, 1983

Project Name: Tawanka HVAC Replacement

Budget Summary:

Total Project Budget	\$620,000
Expenditures Prior to FY 1983-84	600,000
Planned Expenditures During FY 1983-84	20,000

Project Description:

This project consists of renovating the HVAC system by providing new air handlers and duct work for improved heating, ventilation and cooling performance. Serving the existing building, the new system will also have the capacity to accommodate future additions.

Design and Construction:

Estimated Start Date
Estimated Completion Date
Architect/Engineer
Construction Contractor

In Progress
August, 1983
Gerard and Associates
McClintock and Turk, Inc.

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail - New Project

June, 1983

Project Name: Science Building Addition/Remodeling Planning

Budget Summary:

Total Project Budget	\$400,000
Planned Expenditures During FY 1983-84	100,000
Planned Expenditures After FY 1983-84	300,000

Project Description:

This project provides for planning funds for the design through construction documents for a building addition to the Science building for updated laboratory and research facilities. The project includes remodeling of the existing Science building.

Design and Construction:

Estimated Start Date	July 1983
Estimated Completion Date	February 1985
Architect/Engineer	To Be Selected
Construction/Contractor	Not Applicable

Eastern Washington University
Capital Projects Plan
for Fiscal Year 1983-84
Project Detail - New Project

June, 1983

Project Name: Minor Capital Improvements - Omnibus 1983

Budget Summary:

Total Project Budget	\$1,766,000
Planned Expenditures During FY 1983-84	981,000
Planned Expenditures After FY 1983-84	785,000

Project Description:

This project provides minor capital improvements to buildings, grounds and utility systems as requested by deans and administrators. A listing of the minor projects selected for funding under the new appropriation appears below:

<u>Project Title</u>	<u>Estimated Start Date</u>	<u>Estimated Completion Date</u>	<u>Estimated Project Cost</u>
One Year Lease of Spokane Center	Jul 1983	Jun 1984	\$422,000
Campus Fire & Safety System	Aug 1983	Dec 1984	90,000
Water Cross Connect	Aug 1983	Mar 1984	25,000
Chemical Storage Building	Sep 1983	Sep 1984	95,000
HPERA Guard Railing	Aug 1983	Nov 1983	6,000
Woodward Field - Repair Track	Feb 1983	Jun 1984	195,000
HPERA - Repair Soffits	Sep 1983	Nov 1983	30,000
Surbeck - Equipment Storage Shed	Dec 1983	May 1984	30,000
RTV-REM Rooms 110-110A	Nov 1983	Aug 1984	50,000
Kennedy Library Document Area	Jan 1984	Mar 1984	4,000
Relocate Ball Field Phase II	Jul 1983	Oct 1983	165,000

Minor Capital Improvements - Omnibus 1983 (Continued)

Project Title	Estimated Start Date	Estimated Completion Date	Estimated Project Cost
Handicap Access - Miscellaneous	Oct 1983	Mar 1985	30,000
Surbeck Paint Spray Booth	Jul 1983	Nov 1983	20,000
Roofing - Campus Buildings	Feb 1984	Sep 1984	192,000
Masonry Repair	Feb 1984	Sep 1984	40,000
Replace Brick Pavers - HPE	Feb 1984	Aug 1984	45,000
Hargreaves Walk & Step Replacement	Jul 1983	Sep 1983	12,000
Repair WWF Bleachers	Aug 1983	Sep 1983	25,000
Isle Hall - Storage/Stream Table	Oct 1983	Dec 1983	5,000
Patterson Map Racks	Aug 1983	Sep 1983	1,000
Drama - Replace Stage Drapes	Oct 1983	Jan 1984	12,000
Music - Add Lighting, Recital Hall	Aug 1983	Oct 1983	3,000
Showalter - Repair Building Cornice	Jul 1983	Aug 1983	7,000
HPE II - Repair Handball Courts	Aug 1983	Jan 1984	30,000
Campus Signage	Jul 1983	Dec 1984	5,000
HPERA - Boat Storage Rack	Nov 1983	Jan 1984	1,000
Projects Contingency	Jul 1983	Jun 1984	45,000
President's House - Replace Heating System	Aug 1983	Oct 1983	15,000
Replace Steamline Expansion Joints	Jan 1984	Aug 1984	50,000
Replace Covering Boiler #2	Mar 1984	Jun 1984	48,000
Irrigation Automatic Sprinkler Control	Jan 1984	May 1984	8,000
Repair Campus Roads	Aug 1983	Aug 1984	10,000
Surbeck - Dust Collector	Jul 1983	Oct 1983	25,000
Cheney Hall - Fume Exhaust	Mar 1984	Aug 1984	25,000
Total			<u>\$1,766,000</u>

Eastern Washington University
1983-85 Biennium - New Capital Projects

June, 1983

By Project	EWU Capital Budget Proposal	Governor's Capital Budget Proposal	Final Capital Budget
Science Building Renovation and Addition	\$ 400,000	\$ 400,000	\$ 400,000
Instructional & Support Equipment	2,935,020		
Minor Capital Improvements	8,901,200	2,731,000	2,309,000
One Year Lease of Spokane Center for H.E.		Yes	422,000
Dorm Safety Improvements	410,000	410,000	410,000
Monroe Hall Remodel	3,717,600		
Maintenance Addition	1,652,100		
Kennedy Library Addition	8,472,600		
Isle Hall Remodel	780,000		
Remodel Receiving Warehouse	2,008,700		
Kennedy/Science Utility Extension	1,677,000		
Electrical Primary 4KV-12KV	1,163,400		
Water Storage/Distribution System	1,783,800		
Total	<u>\$33,901,420</u>	<u>\$3,541,000</u>	<u>\$3,541,000</u>
By Source of Funds			
061 - EWU Capital Projects Account	\$ 2,437,600	\$2,166,000	\$2,166,000
056 - State Higher Education Const. Acct.	24,845,800		
01L - Higher Education Construction Acct.	2,680,000		
252 - Local Plant Funds - Nonappropriated	1,003,000	1,375,000	1,375,000
001 - State General Fund	2,935,020		
Total	<u>\$33,901,420</u>	<u>\$3,541,000</u>	<u>\$3,541,000</u>

CAPITAL BUDGET FUNDING SOURCES

Fund 061: EWU Capital Projects Account

This is an account within the General Fund. It has three major sources of revenue:

1. One-third of the investment income of the Normal School Permanent Fund in the State Treasury. In the Organic Act admitting Washington as a state in 1889, Congress gave the State 100,000 acres of land to be dedicated to the support of normal schools. Between 1889 and 1958, about one-third of this land was sold by the State, and the proceeds of the sales were deposited in the Normal School Permanent Fund. Of the remaining 64,000 acres, about 50,000 acres are merchantable timber lands, and since 1959 it has been the policy of the State Land Commissioner to retain State ownership of these lands, with the revenue from the timber sales being deposited in the Normal School Permanent Fund. The principal of the fund is invested mostly in corporate bonds and U.S. Treasury bonds. The interest of these investments is distributed equally to the EWU, CWU, and WWU Capital Projects Accounts.
2. Part of the student enrollment fee is designated by statute as "tuition." The amount of the tuition is also set by statute; currently it is \$25.50 per quarter for state residents and \$98.50 for nonresidents. Two and one-half percent of the tuition revenue is deposited in an institutional long term loan fund and the balance is deposited in the EWU Capital Projects Account.
3. The State Department of Natural Resources, which manages the normal school land, collects rentals from leases and fees from grazing permits. One-third of this income is deposited in the EWU Capital Projects Account.

Fund 056: State Higher Education Construction Account

This is an account within the General Fund in the State Treasury. Proceeds from the sale of State general obligation bonds, as authorized by the Legislature, are deposited in this account. Debt service is paid from the general revenues of the State.

Fund 01L: Higher Education Construction Account

This is an account within the General Fund in the State Treasury. Proceeds from the sale of State general obligation bonds, as authorized by the Legislature, are deposited in this account. Debt service is paid from the general revenues of the State, but the State General Fund is reimbursed on a dollar-for-dollar basis by fund transfer from the EWU Capital Projects Account (see above).

Fund 252: Unexpended Local Plant Fund

The Fund receives money from four basic sources: gifts, grants, transfers from local operating funds, and proceeds of bond issues.

1. Gifts. If the University should receive a gift which is restricted by the donor to capital improvements, the gift would be deposited in this fund. If the Board of Trustees should decide that part or all of an unrestricted gift should be applied to capital improvements, the money would be deposited in this fund.
2. Grants. Federal grants for capital improvements are accounted for in this fund.
3. Transfers from local operating funds. Capital improvements for any of the auxiliary enterprise funds (e.g. Housing, Bookstore, Pence Union, Parking) or service funds (e.g. Motor Pool, Copy Center) are accomplished by transfer of funds to the Local Plant Fund.
4. Proceeds of bond issues. The Board of Trustees has statutory authority to issue revenue bonds to construct housing and dining facilities, student union buildings, student health facilities, parking facilities, and student services buildings. The bonds are repaid from user fees (room and board fees, building fees, parking fees, etc.). The proceeds of such bond issues are deposited in this fund.

EWU

Memorandum

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance *Russ*

Date: July 25, 1983

Subject: Public Works Contract Award

On July 22, 1983 bids were opened on Project Number PP-82-01, Interior Demolition - Sutton Hall, Task 1. We had planned to evaluate the bid results in time to make a formal recommendation to the Board of Trustees in time for the agenda mailing on Monday, July 25th.

The attached summary of the bids on the project indicate that additional review has to take place before a recommendation can be made. The University Architect will work with the bidders to clarify the affirmative action situation on the project, and it is hoped that a recommendation will be ready in time for the committee meetings prior to the Board of Trustees meeting on August 4th.

1f/1 EE

PUBLIC WORKS CONTRACT AWARD

PROJECT: Interior Demolition - Sutton Hall

PROJECT NO: PP-82-01, Task 1

DESCRIPTION: The contract for this project will provide interior demolition of Sutton Hall prior to the major renovation. Early demolition will assist the A/E consultants in preparing the construction documents for the actual renovation work and, in turn, reduce the number of changes during construction by providing factual as-built information.

PROJECT HISTORY: Funding for this project is provided from the Major Capital Student Services Reappropriation Account.

CONSULTANT: Tan, Brookie, Kundig Architects

BID TABULATIONS

	BASE BID MBE WBE	TOTAL STAFF	MINORITY STAFF	PERCENT MINORITY	WOMEN STAFF	PERCENT WOMEN
*Gillingham Construction Co.	41,600.00 N.R. N.R.	10	0	0	2	20
Lydig Construction Co.	49,135.00 0% 0%	78	5	6	5	6
Turn-Key Incorporated	60,075.00 9.1% 3%	23	4	18	1	4
**G.O. Larson & Sons	75,372.00 3.8% 0%	3	0	0	0	0
Vern W. Johnson & Sons	82,500.00 N.R. N.R.	47	3	6	4	9
A/E Estimate	35,000.00					

KEY

N.R. - Non-Responsive


* - Bidder did not acknowledge receipt of Addendum No One (1) in Bid Form

** - Total staff clarified subsequent to reported data per Manpower Reports

EWU

Memorandum

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance 

Date: July 25, 1983

Subject: Public Works Contract Award

On July 22, 1983 bids were opened on Project Number ES-83-02, HPERA Baseball Field Relocation, Task 2. We had planned to evaluate the bid results in time to make a formal recommendation to the Board of Trustees in time for the agenda mailing on Monday, July 25th.

The attached summary of the bids on the project indicate that additional review has to take place before a recommendation can be made. The University Architect will work with the bidders to clarify the affirmative action situation on the project, and it is hoped that a recommendation will be ready in time for the committee meetings prior to the Board of Trustees meeting on August 4th.

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cd

PUBLIC WORKS CONTRACT AWARD

PROJECT: HPERA Baseball Field Relocation, Task 2

PROJECT NO: ES-83-02

DESCRIPTION: This phase of the on-going Baseball Field Relocation project will provide a number of improvements required for a complete baseball playing field in accordance with NCAA Division I standards including soil preparation grass planting, dugouts, fencing and backstop, irrigation system, drainage system, and hydroseeding of the surrounding upper banks.

PROJECT HISTORY: Funding for this project will be provided from the 1983-85 Minor Capital Project Account.

A/E CONSULTANT: Adkison, Leigh, Sims, Cuppage Architects

BID TABULATION

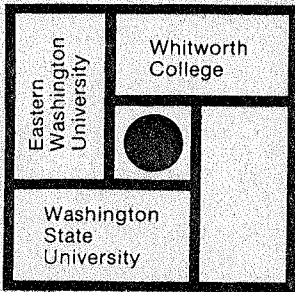
	BASE BID		ALT #1		ALT #2		ALT #3		BASE BID & RECOMMENDED ALT #1		TOTAL	MINORITY	PERCENT	WOMEN	PERCENT
	MBE	WBE	MBE	WBE	MBE	WBE	MBE	WBE	MBE	WBE	STAFF	STAFF	MINORITY	STAFF	WOMEN
Hidden Rivers	148,546		Add 5,220		Add 13,600		Add 11,800		153,766		8	0	0	0	0
	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.					
Nelson Landscape	153,000		Add 5,800		Add 13,480		Add 11,059		158,800		21	1	4	3	14
	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.	N.R.					
DIVCON Inc.	159,000		Add 4,000		Add 13,600		Add 12,764		163,000		26	2	7	2	7
	0% 0%		N.R.	N.R.	0% 0%		0% 0%		N.R.	N.R.					
A/E Estimate	130,360		Add 6,900		Add 10,000		Add 5,000								

KEY

N.R. - Non-Responsive

ALTERNATES

- No. 1 East Bank Erosion Control/Hydroseeding
- No. 2 Baseball Field Sodding (in lieu of seeding)
- No. 3 Outfield Wood Fence (in lieu of metal fence)



INTERCOLLEGIATE CENTER
FOR NURSING EDUCATION

W. 2917 Fort George Wright Drive
Spokane, Washington 99204-5291
Telephone Number: (509) 326-7270

July 8, 1983

Russell A. Hartman
Vice President for Business and Finance
Showalter Hall
Eastern Washington University
Cheney, WA 99004

Dear Mr. Hartman:

During the 1983 State legislative session, Senate Bill 3448 was passed and signed by the Governor. Included in this legislation was a provision enabling the governing boards of the states colleges and universities to waive tuition, operating, and services and activities fees for full-time employees of the Intercollegiate Center for Nursing Education. As you know, through interinstitutional agreement, staff at the Nursing Center in Spokane are appointed through Washington State University, but because of distance factors are unable to enroll in courses on a tuition and fee waiver basis at the Pullman campus.

Faculty at the Intercollegiate Center for Nursing Education enjoy faculty status at Eastern Washington University and thus have been accorded the tuition and fee waiver privilege for many years. Because the classified and exempt staff at the I.C.N.E. also serve the students enrolled through all three of the Center's sponsoring institutions, I would appreciate the Board of Trustees of Eastern Washington University considering a similar waiver for the Nursing Center's staff at their July meeting.

We appreciate the support that Eastern Washington University gives to the I.C.N.E. and its programs as a full partner in this cooperative endeavor, and we look forward to the years ahead. If I can answer any questions concerning the tuition and fee waiver matter for our staff, please let me know.

Sincerely,

A handwritten signature in cursive script that reads 'Thelma L. Cleveland'.


Thelma L. Cleveland, R.N., Ph.D.
Dean

TLC:lw

EWU

Memorandum

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance 

Date: July 25, 1983

Subject: Student Health Services

The attached information report for the Board of Trustees at its August 4th meeting is a summary of the work done by a "disappearing task force" consisting of Carolyn Olafson, Gina Hames, Diane Shaw and Judy Samples. Collectively, they have been in contact with the Cheney Medical Associates, the Cheney Fire Department and Ambulance Service representatives, the Mayor's office and various campus organizations. The emphasis of the task force has been on providing assurance that there would be adequate medical response for all of our students in the event of illness or emergency. We isolated the immediate problem to the Cheney area since Spokane residents have access to the excellent medical facilities there. The basic policy framework that has been developed provides that the university is responsible for assuring that rational medical and emergency services are available for students, with the students themselves responsible for paying for such services. The university also works cooperatively with the students in developing appropriate health and accident insurance programs to serve those students who are not otherwise covered.

The Office of the Provost for Student Services is in the process of disseminating information about the health services program to all students for Fall Quarter, 1983. I anticipate that there will be continuing discussion on the subject of an expanded medical and/or accident insurance program.

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11

STUDENT HEALTH SERVICES

AT

EASTERN WASHINGTON UNIVERSITY

NEW STUDENT HEALTH SERVICES PROGRAM

Beginning Fall Quarter a new program for student health services will emerge at Eastern. The University's role in this service will shift from responsibility for providing a free medical facility, to assuring that health care services for students will be available, responsive and adequate. Eastern's students -- either through their medical insurance coverage or through personal payment -- will become responsible for the cost of their medical care.

OBTAINING HEALTH CARE

How Cheney Students Will Receive Medical Care Under This Program: Students will still receive health care through the Cheney Medical Center. Under a new concept, the Center will have two components: an Urgent Care Center and a separate regular practice. The Urgent Care Center will be open in September with expanded services and extended hours. From 8 a.m. to 9 p.m., seven days a week, this facility will treat all patients with chronic, acute or emergency problems. Just as other Cheney residents, students will neither need an appointment, nor must they have an established physician-patient relationship to receive care. Those students with non-acute illnesses may, if they prefer, make scheduled appointments at the Center for a full evaluation of their on-going health care requirements. Payment will normally be expected at time of care. The Center will prepare and submit insurance claims. All students will be advised of this new program and the Center's payment policies by a letter which the Provost for Student Services will be mailing in August. The letter will recommend that students who have chronic or serious medical problems, and who will be living away from home, should arrange for a local physician to manage their health care while attending Eastern. Also included will be information on an optional medical plan which students may purchase at inexpensive group rates.

How Students Will Receive Care After the Clinic Closes at Night: Dormitory students needing medical care will advise their Hall Director who will notify Campus Police. This will set in motion an appropriate response system in which either Campus Police, the Rescue Unit of the Cheney Fire Department or the community ambulance service will be dispatched -- depending on the student's needs and the severity of the emergency. In serious cases the student will be transported to an emergency room in Spokane by ambulance -- a transport time of 12 to 15 minutes. Those students who are established patients of the Clinic will also have the option of contacting the Clinic directly. Students living in off-campus housing in Cheney will receive a similar response and level of care by calling either the Cheney 911 emergency number or Campus Police.

68

Students contracting minor contagious diseases such as chicken pox, flu, etc., will be isolated in specially designated dormitory rooms to prevent exposure of others. Students with serious illness will be released to the care of parents or other outside private care; or, they will be hospitalized if recommended by the attending physician.

Most Student Medical Care Needs Will be Met During Normal Hours of Operation: A survey of dormitory emergency calls showed that the Rescue Unit of the Fire Department responds an average of eight times per month between the hours of 9 p.m. and 8 a.m. (when the Urgent Care Center will be closed). Of those eight calls only an average of four require transport to a medical facility.

The few remaining cases that occur after hours will be handled by medically trained rescue and ambulance units in the Cheney community.

STUDENT MEDICAL INSURANCE COVERAGE

Availability of Medical Insurance Coverage: In surveys conducted in March 1983, it was determined that about 90% of Eastern's dormitory students have medical insurance coverage. Further, when a sample of the general student body was questioned, about 70% indicated they are similarly covered.

Those students who do not have medical coverage will be able to purchase an excellent group medical plan at reasonable rates. Treatment can be received at any medical facility world wide. Keystone Student Insurance Company, an old line carrier specializing in student insurance, will provide benefits that include first dollar coverage (no deductible required) for: accidents (\$1,000); office calls (\$15); laboratory fees (\$75); ambulance (\$50); hospitalization (\$130 day). A second tier of coverage will pay 80% of the additional costs after a \$50 deductible is satisfied. The premium will be \$51 per quarter per student.

Supplemental Accident Plan: Keystone will also make available a supplemental \$2,500 accident plan which, if offered on a mandatory basis, would cost \$3.50 per student per quarter. However, the Associated Students are reluctant to support a mandatory fee at this time and the same coverage will cost significantly more on a voluntary basis.

WHAT OTHER INSTITUTIONS ARE DOING

Other State Universities Have Implemented Mandatory Fees: With escalating medical costs -- last year health care costs rose 15% in the United States -- many institutions either do not provide medical facilities or are charging a student fee. Mandatory fees are being imposed at the following state institutions as shown:

University
of
Washington

Operation of
the Student
Health Center
is paid entire-
ly from S&A
fees.

Washington
State
University

Mandatory fee
of \$20 per
Semester.
Institution
contributes
about \$500,000.

Central
Washington
University

Mandatory fee
of \$10/qtr.
No after hour
care provided.

Western
Washington
University

Mandatory fee
of \$5/qtr.
No after hour
care provided.

The
Evergreen State
College

Mandatory fee
of \$10/qtr.
No after hour
care provided.


SUMMARY

Under this new program quality medical care and 24 hour emergency response will be available for Cheney students. Spokane students are covered by the excellent facilities there. Privately carried medical insurance already carried by most students will provide reimbursement for most health care costs. Further, a supplemental group medical insurance plan is available for those students not presently covered. Finally, because existing medical facilities and insurance are utilized, mandatory student health fees will not be required to operate a clinic for students.

EWU

Memorandum

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance 

Date: July 25, 1983

Subject: Contractor's Minority Employment Report

The Contractor's Minority Employment Report for the month of July, 1983 is attached for the information of the Board of Trustees.

The report reflects the minority employment status of each contractor/engineer/architect firm engaged in major projects on the campus. The numbers shown are from the most recent billing from each firm.

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CONTRACTOR/CONSULTANT MINORITY EMPLOYMENT STATUS REPORT
July 1983

Sheet 1 of 2

CONTRACTOR/CONSULTANT	Total Workers	Women		Minority Workers (Included in Total)						
		#	%	Black	Asian Amn.	Native Amn.	Spanish Surname	Other	Total	% of Total
Adkinson/Leigh/Sims Cuppage Architects - Baseball Field Reloc.										
A. First Billing	20	5	25	0	1	0	0	0	1	5
B. Last Billing (12/10/82)	23	7	30	0	1	0	0	0	1	4
McClintock & Turk, Inc., Contractors Tawanka Hall HVAC Renovation										
A. First Billing	6	1	16	0	0	1	0	0	1	17
B. Last Billing (6/24/83)	10	2	20	0	0	1	0	0	1	10
Turn-Key Incorporated Surbeck Storage Building Addition and JFK Handicap Improvements										
A. First Billing	29	1	3	1	1	9	0	0	11	37
B. Last Billing (6/14/83)	17	1	5	1	0	0	0	0	1	5
Tan/Brookie/Kundig Architects Student Services, Dorm Life Safety										
A. First Billing	13	4	31	0	2	0	0	0	2	15
B. Last Billing (6/14/83)	11	2	18	0	2	0	0	0	2	18
Brooks/Hensley/Creager Architects PUB Addition										
A. First Billing	14	5	36	0	2	1	0	0	3	21
B. Last Billing (10/31/82)	8	2	25	0	1	1	0	0	2	25
Thomas J. Gerard & Associates Mech. Engr. - Tawanka HVAC										
A. First Billing	32	4	13	0	1	1	0	0	2	6
B. Last Billing (1/3/83)	39	6	15	0	1	1	0	0	2	5

Sheet 2 of 2


[illegible]

EWU

Memorandum

Attachment IV.C.

To: H. George Frederickson, President

From: Russ Hartman, Vice President for Business & Finance 

Date: July 25, 1983

Subject: Contracts and Change Orders Awarded

Since the Board of Trustees meeting in June, no Public Works Contracts less than \$17,500 or Change Orders over \$17,500 have been executed.

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AN ADMISSIONS BRIEFING:

An Information Item Submitted For The
August 4, 1983 meeting of the

EWU BOARD OF TRUSTEES

Submitted by:

Glenn E. Fehler, Director of Admissions

In response to EWU's commitment of providing higher education opportunities to all qualified applicants, the Office of Admissions has designed information outreach programs aimed at actively communicating to all prospective students the opportunities offered by the university.

The three main target groups for enrollment include high school students, transfer students from other collegiate institutions, and adult learners. Activities initiated by the Office of Admissions to work with these population segments include:

High School Visitation

Regular contact is maintained with virtually every secondary school in the region and state. During the fall, the entire state is canvassed in a systematic visitation schedule. Between September and December our staff made contact with 2039 students in their school setting, about the same number as previous years. Additional contacts were made at later stages of the year, with Spokane county and other pre-selected areas (Tri-Cities, Seattle, Tacoma) receiving particular attention.

Community College Visitation

A systematic tour of all 27 Washington community colleges takes place between mid-January and mid-March. Our visits are coordinated to include representatives of all four-year institutions. This increases student traffic and provides for a better counseling setting. Eastern then schedules individual visits to community colleges at other times in the year.

Adult Learner Contacts

This student is often considered non-traditional and sometimes elusive, but has become a prime source of interest in recent years. Enrollment statistics reveal that 33 percent of Eastern's headcount comes from the over-25 age group. It should be noted that the average age of community college students is approximately 28/29. In reality, many of our adult learners come from our contacts within the community college structure. Other sources include SPHERE, professional organizations, our own Center for Extended Learning program, and various community-based groups.

Additional programs and activities of the Office of Admissions relating to our marketing efforts have also been successful.

Special Information Night Programs:

We conducted a series of evening programs throughout the state this winter and spring to follow up on earlier contacts and to encourage new interest in Eastern's programs. Meetings were held in Spokane, Seattle, Tacoma, Vancouver, Wenatchee, Yakima, Tri-Cities, Moses Lake and Omak-Okanogan.

Audio/Visual Slide-Tape Presentation

The admissions staff designed and developed a ten-minute slide for use in various professional presentations, both on- and off-campus. This production is updated annually.

Campus Visitation Program

Visitation to the EWU campus by prospective EWU students is strongly encouraged. Visits may range from a short tour to an overnight stay. Appointments are made with faculty whenever possible. Formal visit arrangements for 850 students and parents were scheduled through the Office of Admissions during the last school year.

Recruitment of Honors Scholars

A considerable effort has been extended to the recruitment of honors scholars in the past year. The Office of Admissions worked closely with the Honors Program staff to identify and attract superior scholars to Eastern. Special scholarship awards have been granted to the following groups of students:

Orland B. Killan Scholars	(5)
President's Scholars	(22)
Honors Scholars	(24)
University Scholars	(24)

These particular students bring with them commendable academic credentials. In addition, the Office of Admissions is involved with several other scholarship programs. These include the Dale D. Wilson Trust, the First Interstate Bank Scholarship, Alumni Scholarships and others.

Addendum to June Continuing Education Report
Prepared by Vice President for Extended Programs

Off Campus Programming
1982-1983 Three Quarter Totals

County	Total # of Classes Offered	Total # of Students
Adams	2	47
Benton-Franklin	57	712
Clark	1	6
Douglas	1	11
Garfield	1	29
Grant	6	65
Grays Harbor	11	49
King	5	34
Okanogan	8	99
Pend Orielle	1	18
Pierce	15	154
Stevens	4	46
Walla Walla	31	284
Whitman	1	5
Yakima	9	113
Total	153	1,672

EWU has provided coursework to the Tri-Cities for over 20 years and is currently serving some 1800 Eastern Alumni and other community residents. As listed, most of the courses are designed for teachers, enabling them to stay current in their fields, complete state fifth year certification requirements and district in-service guidelines. Training courses in special areas such as alcohol center staff instruction, human service programs, general studies and computer literacy courses are also offered. Specific courses offered are listed below.

Specific Courses Offered By County

Benton County

Introduction to Computers for Teachers
Computer Based Education
Introducing Computer for Teachers
Modern Children's Language
Vocational Curriculum Development
Careers in the Military
Computer Literacy
Childrens Literature
Teaching Elementary School Math
Tests, Measurements & Evaluations
Childhood Development
Beginning Basic Language Programming

Franklin County

Evaluation in Education
Reading Diverse Cultural Linguistics
Beginning ITIP
Current Issues in Education
Elementary School Administration
Secondary School Administration
Psychology of Reading
Grant Writing
Practical Budgeting
Board and Committees
Instruction Theory in Practice
Workshop in Production
Educational Sociology
Elementary School Curriculum
Secondary School Curriculum
Music for Elementary Classroom
Aspects of Alcohol
Introduction to Elementary Language Arts
Social Science in the Elementary School
Individual Reading Instruction
Workshop in Learning Styles
ITIP Classroom Management
Philosophy of Organizing the American School
Supervision of Instruction
Supervision of Student Teaching
Health & PE in the Elementary School
Emotionally Disturbed Child

Okanogan County

A general studies degree in tribal administration is offered in Nespelem in cooperation with the Colville Confederated Tribes. Courses include:

Computer Skills for Human Services
Learning Styles
Introduction to Computers
Tribal Internship
Indian of North America
Administrative Supervision
Speech & Social Control

Walla Walla County

Courses in Walla Walla have traditionally been provided for teachers of the area. Seven students have completed 19 hours of instruction in the Community Alcohol Training Program. Eastern is working in cooperation with Walla Walla Community College, by community request, providing courses relating to the Fort Walla Walla historical site and a four year General Studies program for working adults. These includes the following courses.

Alcohol Group Therapy
Aspects of Alcohol
Alcohol Counseling Internship
Alcohol Treatment Theory

Family Therapy
Practice in the Field Seminar
Alcohol Problems
Research - Advanced Seminar
Research - Basic Seminar
Working with the Elderly & Their Families
Mental Health Issues
Direct Instruction
Follow Through Project
Capstone Seminar in Social Work
Introduction to Museology
Teaching Students to Write Effectively
Manual Communication
Administration & Supervision
Working With the Problem Child

Grant County

In the Columbia Basin, Eastern provides educational courses and academic services in cooperation with Big Bend Community College. In addition to teacher education courses, EWU provides coursework relating to the alcohol services and a B.A. in General Studies. Offered courses:

Aspects of Alcohol
Alcohol Treatment Theory
Introduction to Computers for Teachers
Teaching Students to Write Effectively
Learncycle
History of the Modern Family

Yakima County

Fall 1983 will culminate the Teacher Education Degree Program which began in Toppenish, in the 1970's, at the request of the Yakima Indian Nation. On occasion, Eastern provides course instruction for educational organizations or other community groups as requested. Courses offered in Yakima in 1982-1983:

Introduction to Problem Solving
Student Teaching
Classroom Calligraphy
Storytelling
Teaching in Pre School

Pierce County

In 1982, at the request of the McChord Air Force Base Education Office, Eastern submitted a proposal to provide a Master's degree in Counseling Services at McChord Air Force Base. The proposal was accepted and, to date, 15 classes have been delivered on site. These include:

Child & Family Guidance
Practicum
Research Project

Theories of Human Development
Group Guidance/Counseling
Tests & Measurements
Personality Dynamics
Industrial Safety
Organizational Theory & Management
COPE (Teaching Technique)

Grays Harbor County

The Washington Public Power Supply System placed a request for proposal in 1982 to provide a sequence of courses to meet educational requirements for nuclear power plant operations. As a result of this contract, Eastern delivered 11 courses between August 1982 and March 1983. Included were:

Introduction to Physics
Instrumentation Lab I, II & III
Thermodynamics
Materials Science
Deformation/Fracture Mechanisms

King County

The EWU Administrative and Business Services department provides credit option opportunities to students in cooperation with other state agencies including state-wide grant programs, Seattle Program Community Center and Clover Park Vocation Technical Institute. Such courses include:

Problem Solving
Multi Cultural Leadership Strategies
Vocational Special Needs
Administrative Goal Setting
Talents Unlimited

Other Counties

Courses scheduled in various other counties listed are generally the result of requests by Educational Service Districts or Special Interest Groups, such as Instructional Theory in Practice offered for teachers in Pend Oreille County and Teaching Students to Write Effectively in Adams County.

GOVERNANCE COUNCILS/COMMITTEES

The traditions of shared governance result in many committees/councils and advisory bodies, the most significant of which are listed below with a brief description as to function and, where appropriate, membership.

ADMINISTRATIVE ADVISORY GROUP. The purpose of the AAG is to provide the president with advisory analyses of institutional activities and problems, to serve as a steering committee in assigning responsibility for action, and to initiate communication between the various units and agencies at the university. Membership includes the Vice Presidents, Provosts, Executive Assistant to the President, the President and Vice President of the Faculty Organization, and the President of the Associated Students.

THE ACADEMIC SENATE. The Senate provides the means by which members of the faculty can participate in the formulation of university policy as it relates to degree requirements, instruction, student life, and faculty welfare. The major councils of the senate include the following:

Faculty Affairs Council. The Faculty Affairs Council advises on matters involving the welfare of the faculty, including such things as salary, professional leave, improvement of instruction, promotion and tenure, etc.

Graduate Affairs Council. The Graduate Affairs Council advises on matters involving the graduate program, including curriculum, admissions, program development, program evaluation, and academic counseling.

Business Affairs Council. The Business Affairs Council advises on fiscal matters of the university. Responsibilities include budget consultation, long range facilities and campus planning, public information, and alumni liaison.

Student Affairs Council. The Student Affairs Council advises on matters involving student life, other than instruction.

Undergraduate Affairs Council. The Undergraduate Affairs Council advises on matters involving the undergraduate program of the university. Its responsibilities include curriculum, admissions, program development, course approval, degree requirements, program evaluation, advance placement, academic standards, academic counseling, extension, and correspondence.

ASSOCIATED STUDENTS, EWU. Through the Associated Student executives and the legislature, the ASEWU represents students interests and concerns in matters of student life and welfare and advises the Board of Trustees and the administration of student opinion on matters of mutual concern.

COUNCIL OF ACADEMIC DEANS. The Council of Academic Deans consists of the university's major academic administrators, including the Vice President and Provost for Academic Affairs and all university deans. Policy development and implementation as it relates to the academic program, faculty welfare, and other matters of general university interest are areas of primary involvement.

PLANNING AND BUDGETING COMMITTEE. The Planning and Budgeting Committee advises on all matters relating to the university budgeting process. The members of the committee represent the constituent bodies of the university and are expected to represent the viewpoint of these bodies in budget deliberation. Membership includes: Vice President for Business & Finance, Vice President & Provost for Academic Affairs, Vice President for Extended Programs, Provost for Student Services, Chair of the Academic Senate, Chair of Business Affairs Council, President of the Associated Students, and Executive Assistant to the President.

BOARD OF TRUSTEES COMMITTEES.

Agenda Preparation Committee. The purpose of this committee is to determine what items will be on the agenda of Board of Trustees meetings. Items for board action are submitted by each Vice President, the President of the Faculty Organization, and the President of the Associated Students. Membership includes the Chairman and one other member of the Board, Secretary to the Board, the President, Vice Presidents, President of the Faculty Organization, and the President of the Associated Students.

Policy & Procedures Committee. This committee's purpose is to review agenda items which represent changes to university by-laws, practices, or procedures. Membership includes two members of the board, Secretary to the Board, the President and Vice Presidents, President of the Faculty Organization, and President of the Associated Students.

Budget & Finance Committee. The purpose of this committee is to review items which have a significant financial impact. The university operating budget, capital budget, all building plans, special fees, etc., are the purview of this committee. Membership includes two trustees, the Secretary to the Board, the President and Vice Presidents, the President of the Faculty Organization, and the President of the Associated Students.

Affirmative Action Committee. This committee's responsibility is to review all university policies and procedures as they relate to compliance with federal, state, and board policy with respect to affirmative action. Membership includes two members of the board, the Secretary to the Board, the President, Vice Presidents, President of the Faculty Organization, and President of the Associated Students.

EWU

Memorandum

To: Board of Trustees

From: H. George Frederickson, President

Date: July 27, 1983

Subject: Long Range Capital Plan

At the June meeting Mr. Shaber inquired about the plans for the further development of the Spokane Center. This led to a discussion of the university's comprehensive campus plan. The campus plan is several years old. It was generally agreed that some updating was in order.

A preliminary report for the Spokane Center will be presented at the October or November meeting. The Spokane Center plans will be an integral part of the "campus" plan.

As a prelude to our campus planning efforts, the attached materials from the Capital Improvement Program, 1983-1989, gives some indication as to our thinking, at least insofar as it relates to the Cheney campus. In addition to the projects covered in the 1983-89 plan, the remodeling of Sutton Hall and the old manual arts building are, or will soon be, underway.

The preliminary "campus" plan will be ready for review after the first of the year.

Attach.

CAPITAL IMPROVEMENT PLAN: 1983-1989

INTRODUCTION

Eastern's physical facilities and enrollments experienced limited growth during the years prior to 1960. Not until that year did enrollment top the 2,000 student figure. During the next 20 years, many new buildings were constructed and land holdings substantially expanded. In spite of the recent rapid expansion of building space, a number of facility problems still exist. These problem areas must be addressed over the next few years, and Eastern's six-year capital improvement plan is designed around those needs. Building deficiencies, program changes, enrollment shifts, technological advances, and the heavy use of existing facilities will continue to require substantial capital investments in both academic and service program areas.

Eastern's capital improvement plan for the six-year period, 1983-1989, is based on a set of assumptions regarding its perceived role and responsibility for meeting the region's educational needs, the Institutional Goals statement, and an analysis of the physical facilities that may be required during that six-year period. The major facility needs that are most evident are presented in the 1983-1985 Capital Budget Request, while other possible needs that may follow are presented in the 1985-1989 Capital Improvement Program.

A. Assumptions

1. Eastern Washington University will continue to experience enrollment growth and new demands for its services. As the only public four-year institution directly serving the Spokane metropolitan area, Eastern must assume a major responsibility in providing the educational services required by its populace.
2. Eastern Washington University will continue to respond to the demonstrated off-campus educational needs of its service area. Improved facilities in downtown Spokane will be required as part of that response.
3. The University will continue its program to improve utilization of existing facilities through remodeling and by extending the class schedule into more hours of the day. With some fifty percent of its students commuting daily to the campus, and with a substantial proportion of those students holding part-time jobs or having other commitments on their time, class scheduling must be arranged to attract more students to afternoon and evening courses.
4. The health and safety of program participants carries a high priority in the state's priority ranking of project requests. Eastern's outdated science facilities must be upgraded to meet that goal.

- 4-
5. Service to students is important and must be arranged so that it responds in the most effective manner in meeting student needs. Relocation and realignment of student services will continue as the University moves to meet that goal.
 6. The importance of the library program is obvious, and a high priority must be placed on maintaining and improving library services and acquisitions, and in meeting basic storage and service needs.
 7. Energy conservation improvements will be required to conserve fuel and reduce the operating budget. Major capital requests in this area will be deferred until the state's energy audit is completed and standard guidelines are prepared.
 8. Handicapped access requirements are included in the minor capital improvements request. Continued attention must be given to this vital program in order to make certain that all University programs and services are available to all our students.

B. Problems and Needs

Problems and associated needs for capital facilities remain much the same as those presented in the 1981-1983 Capital Budget document. Briefly restated, they are as follows:

1. Improve Science facilities through remodeling/new construction.

Severe health and safety problems exist in the present Science Building. The building does not meet safety codes in respect to the proper ventilation of laboratories and research areas, the handling and storage of chemicals and solvents, the proper isolation and separation of certain hazardous functions, and in the inadequate facilities provided for the collection and storage of radioactive substances. Attempts to remodel and provide additional ventilation in the existing building have not proven satisfactory. In fact, the addition of large air-handling units has created so much structural vibration that some sensitive equipment is virtually useless.

2. Completion of the major remodeling program for Student Services.

Remodeling and renovation of three major buildings for Student Services and special programs was proposed in the 1981-1983 Capital Budget. Funds for two buildings, Manual Arts and Sutton Hall, were provided by the 1981 State Legislature. Funding for the remaining building, Monroe Hall, is requested in the 1983-1985 Capital Budget Request. This building will house special programs in Black Studies, Chicano Education, Indian Education, Women's Studies, and University Honors. Monroe Hall, constructed in 1916 as a dormitory, has not been altered or improved beyond the scope of its original purpose. The Indian Education program is presently housed in a pre-1915 church building. Proposed funding will allow for the complete remodeling and renovation of Monroe Hall as the third, and final, component of the student services facility improvement program.

3. Construct addition to Kennedy Library and provide minor remodeling at existing building.

Kennedy Library was designed and constructed in the mid-1960's for a projected student body enrollment of 5,000, and a major collection of 350,000 volumes. In Fall 1981, 7,862 students were enrolled at Eastern, and the major collection topped 380,000 volumes. By 1991, the major collection is projected to exceed 500,000 volumes.

The Instructional Media Center, also housed in Kennedy Library, has greatly expanded its operation over the past few years, and it demands substantially more space, as well. Additional space must be provided soon if the library is to continue to offer its present range of services, and if it is to be able to house the continuously expanding book collection.

4. Relocate Maintenance Services to Central Plant.

The current remodeling of the former Manual Arts building for Computer Services will require the plant maintenance shops now located in that building to be moved to a new location by early 1983. Project 75-4, Maintenance/Warehouse Addition, has previously been requested for that purpose. With this request unfunded to date, interim arrangements for the relocation of the maintenance shops must be provided. Our long-range goal of centralization and consolidation of plant service operations remains the same, however.

5. Provide facilities for School of Public Affairs.

The Campus Bookstore, now located in Isle Hall, will soon be moved to the Pence Union Building. The area now occupied by the bookstore is planned to provide a central location for the School of Public Affairs. The school is presently scattered in several buildings, and a central location is desirable to provide the school with proper visibility and needed identification. The Dean's office and school staff, along with key personnel and several service centers would be centrally located in the remodeled facilities.

6. Provide additional facilities for Department of Art.

Additional program space is needed by the Department of Art to meet its present program needs. Spaces formerly held in other buildings have had to be vacated for other, more pressing program needs. Both faculty members and graduate students require studio space, and at the present time those needs cannot be fully met. Large group studios and laboratory rooms are needed for the ceramics program and the photography program. The former receiving warehouse building, located adjacent to the Art Building, is presently used for storage and custodial services. Both of these functions are scheduled to be moved to a centralized location in the Plant Services area when the requested facilities are provided.

7. Replace and extend deteriorated utility service lines.

The existing steam and condensate-return lines presently serving the Science Building and Kennedy Library are badly deteriorated.

Sections of these lines have been temporarily repaired, but complete replacement is now required. The new tunnel will provide a clean, dry environment for the new lines, thus extending the life and increasing the efficiency of the system. The tunnel will also provide a route for the 13,000 volt electrical distribution cable and switches. The existing oil switch has been replaced once already due to water infiltration -- the existing switch is located in a below grade vault and is susceptible to ground water infiltration. The existing electrical service is from the 4,160 volt system, which is obsolete and inefficient. The new 13,000 volt service will remove these two buildings from the old 4,160 volt system, reducing the load on the existing transformer. The tunnel will also provide for chilled water service from the central plant.

8. Increase water storage system and extend water distribution lines.

The existing campus wells and distribution system do not presently provide enough water to meet the demand. Some water is purchased as needed from the City of Cheney. The University system is a pressure tank system which provides no reserve water capacity in the event of fire. The present system does not comply with fire codes because of this feature. A Comprehensive Water Plan was completed in the Spring of 1982, and the results of this plan bear out the deficiencies of the existing system and outline the various cost effective solutions.

9. Improve and expand facilities for Spokane Center programs.

The University offers a wide range of instructional programs in downtown Spokane in leased facilities at the Bon Marche building. Eastern is firmly established as the regional broker of educational services and is the leader in delivering such services in Spokane. The proportion of Eastern's off-campus and non-credit activities will continue to increase. Along with such trends will come an increased need for physical facilities that represent a blend of building space and electronic equipment. Building space currently leased at the Bon Center is marginal to say the least: both from a quality standpoint, and the quantity of classroom space available.

C. Capital Improvement Goals

To assist the University in the attainment of the institutional goals outlined in the Institutional Goals statement, facility goals have been developed for the guidance of the long-range capital improvement program. Since the primary mission of the institution is teaching, the major capital projects requested are designed to serve the following facility goals:

- Goal 1. To remodel, renovate and upgrade the physical facilities as needed to provide an effective and efficient learning environment for the institution's program.

- Goal 2. To protect the health and safety of students, staff and campus visitors; to meet life safety code requirements; and to make the campus facilities accessible to handicapped persons.
- Goal 3. To construct the appropriate new facilities required to support the institution's programs when those facilities cannot be provided through reassignment or remodeling of existing building space.
- Goal 4. To conserve energy, preserve facilities, extend services, and provide plant improvements designed to support programs and improve the campus environment.

D. Capital Budget Objectives: 1983-85 Biennium

Specific objectives have been formulated for the 1983-1989 Capital Budget and Capital Improvement Program. These objectives are represented by capital projects which are believed necessary to assist the institution in achieving its stated goals and mission. The Capital Improvement goals and their associated project requests follow.

- Goal 1. To remodel, renovate and upgrade the physical facilities as needed to provide an effective and efficient learning environment for the institution's programs.

Objectives:

Student Services Remodel - Monroe Hall

Provide complete remodeling and renovation services for Monroe Hall to be used for academic programs and other vital services.

Minor Capital Improvements

Provide minor repairs and improvements to campus buildings and facilities as required to meet program needs and to preserve and improve campus facilities.

Remodel Receiving Warehouse

Remodel and convert the former Receiving Warehouse Building to an instructional facility for use by the Art Department. Additional faculty and graduate studios, ceramics area, student gallery, photography lab, and other teaching facilities will be provided.

Remodel Former Bookstore

Provide program space in the former Bookstore area of Isle Hall for the School of Public Affairs.

- Goal 2. To protect the health and safety of students, staff and campus visitors; to meet life safety code requirements; and to make the campus facilities accessible to handicapped persons.

Objectives:

Housing System Fire Safety

Provide study and retrofit programs for all student residence quarters to render them fire safe and to meet existing Life Safety Codes.

Remodel Science Hall

Remodel areas of Science Hall as required to protect students and faculty from potential and identified health hazards. This remodeling project should be performed in conjunction with the design and construction of a new laboratory/research wing.

Handicapped Access Improvements

Provide improvements to buildings and grounds to correct deficiencies and remove obstacles in order to allow handicapped persons to participate in University programs.

- Goal 3. To construct the appropriate new facilities required to support the institution's programs, when those facilities cannot be provided through reassignment or remodeling of existing facilities.

Objectives:

Science Laboratory Addition

Design and construct a laboratory addition to the Science Building. Minor remodeling and relocation of programs in the present building will occur as part of the expansion program.

Maintenance/Warehouse Addition

Construct an addition to the Plant Services building to provide for consolidation of Physical Plant Maintenance shops and Central Stores.

Kennedy Library Addition

Construct an addition to the Kennedy Library building to house the growing book collection and to provide additional facilities for the Instructional Media Center.

Tawanka Commons Additions

Complete original construction by enclosing open areas to provide additional dining rooms, office spaces, and other service facilities.

- Goal 4. To conserve energy, preserve facilities, extend services, and provide plant improvements designed to support programs and improve the campus environment.

Objectives:

Electrical Primary Changeover: 4KV to 12KV

Replace existing 4,160 volt distribution systems through rearrangement of feeders, switching and new transformers to be incorporated into the existing 13,200 volt distribution system.

Water Storage and Distribution System

Provide a 1.0 million gallon reservoir and associated distribution piping throughout the campus to update the existing water system so as to comply with fire flow requirements.

Kennedy/Science Tunnel Extension

Extend the existing tunnel system to add Kennedy Library and the Science Building to the central campus utility system to provide chilled water, steam, and electrical utilities.

E. Capital Improvement Objectives: 1985-1989

- Goal 1. To remodel, renovate and upgrade the physical facilities as needed to provide an effective and efficient learning environment for the institution's programs.

Objectives:

Phase II Turnbull Laboratory

Construct 4,200 GSF addition to include demonstration areas, darkroom, animal holding center, experimental rooms, and other areas to be used in conjunction with existing Phase I facilities.

Music Building Addition

Construct a 24,000 GSF addition to the Music Building to provide increased music library space, office/studios, practice/rehearsal space, and storage area.

Radio-Television Addition

Construct 8,000 GSF addition to the Radio-Television Building to provide a second studio, control room and equipment.

Art Building Addition

Construct 16,000 GSF addition to the Art Building to provide expansion space for ceramics, photography, and student/faculty studios.

Experimental Theatre

Construct 20,000 GSF experimental and four-sided arena theatre for Drama Department.

Attachment IV.4.

EASTERN WASHINGTON UNIVERSITY
MANAGEMENT REPORTING SYSTEM
QUARTERLY REPORTS
Spring 1983

Prepared By:
Business & Finance
June, 1983

EASTERN WASHINGTON UNIVERSITY
QUARTERLY REPORT, Spring 1983

A. STUDENT AND ENROLLMENT INFORMATION		Spring Quarter 1983	Spring Quarter 1982	% Change
1.	Contract Enrollment (Average Annual FTE)	6,800	6,800	
2.	Annual Average FTE:	7,125	7,085	0.6
3.	Actual FTE Enrollment	6,678	6,773	-1.4
4.	Actual Headcount Enrollment	7,302	7,591	-3.8
	By Class Level:			
	Freshman	1,272	1,439	-11.6
	Sophomore	1,217	1,133	7.4
	Junior	1,696	1,610	5.3
	Senior	1,972	1,897	3.9
	Graduate	1,145	1,512	-24.3
	By Sex:			
	Male	3,632	3,642	-0.3
	Female	3,670	3,949	-7.1
	By Category:			
	New Freshman	32	94	-66.0
	Transfer	363	473	-23.3
	Former Student Returning	622	939	-33.8
	Continuing	6,284	6,069	3.5
	Non-Matriculated	1	16	-93.8
	By Residence:			
	On Campus - Residence Hall	1,406	1,423	-1.9
	Cheney	1,845	1,679	9.9
	Spokane	3,698	4,136	-10.6
	Other	353	343	2.9
5.	Number of Students on Financial Aid	2,939	3,116	-5.7
6.	Number of Students on EWU Payroll	1,212	1,085	11.7
7.	Average Student Load - Credit Hours	13.45	13.13	2.4
8.	Percentage of Students Confirmed for 1st or 2nd Program Choice	79%	79%	0

COMMENTS:

B. ACADEMIC PROGRAM INFORMATION		Spring Quarter 1983	Spring Quarter 1983	% Change
1. Student Credit Hours		98,223	99,657	-1.4
By Level:	100-200	43,521	42,202	3.1
	300-400	50,082	52,791	-5.1
	500 & Above	4,620	4,664	-1.0
By Location:	On Campus	85,340	87,175	-2.1
	Spokane	11,538	10,186	13.3
	Other	1,345	2,296	-41.4
2. Number of Classes Offered		1,242	1,314	-5.5
By Level:	100-200	409	436	-6.2
	300-400	689	742	-7.2
	500 & Above	144	136	5.9
By Location:	On Campus	1,068	1,123	-4.9
	Spokane	148	149	-0.7
	Other	26	42	-38.1
3. Average Class Size		22.9	21.7	5.5
4. Student/Faculty Ratio		18.9	18.5	2.2
5. Average Credit Hours per FTE Faculty		276.9	270.7	2.3

COMMENTS:

Section B.1.: Health Sciences and Military Science are included.

Sections B.1. and B.2.: Spokane classes consist of both day and evening classes and Nursing classes. "Classes" in this section are defined as all which have nonzero headcounts and have not been cancelled.

Section B.3.: A "class" in this section is defined as a course with nonzero enrollment which has a designated meeting time and is not a seminar, directed study, thesis, or research report. Only state-supported classes are counted in this statistic.

Sections B.4. and B.5.: The SCH and Faculty for Military Science and Health Sciences are excluded.

EASTERN WASHINGTON UNIVERSITY
FINANCIAL SERVICES - BUDGET SERVICES
STAFFING REPORT

(12 Month Equivalents)

Spring, 1983

Program Group	FACULTY			ADMINISTRATIVE			CIVIL SERVICE			PART-TIME		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
General Fund	448	433	(15)	72	69	3	350	336	(14)	110	100	(10)
Grants & Contracts	15	23	8	23	21	(2)	16	11	(5)	100	93	(7)
Service Funds	2	5	3	0	0	0	36	44	8	16	15	(1)
Auxiliary Funds	0	1	1	13	12	(1)	61	58	(3)	97	83	(14)
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
Totals	465	462	(3)	108	102	(6)	463	449	(14)	323	291	(32)

Eastern Washington University
Office of Controller - General Accounting
1982-83 Financial Plan for Current Funds
Quarterly Report, June 30, 1983

	<u>1982-83 *Original Univ. Budget Plan</u>	<u>1982-83 Revised Univ. Budget Plan</u>	<u>1982-83 Actual To Date</u>	<u>Percentage Received/ Expended</u>
<u>Revenues, Transfers, and Other Additions:</u>				
Current Funds:				
Unrestricted:				
General Fund Programs	\$29,842,390	\$29,032,143	\$28,842,997	99.3%
Service Activities	440,000	440,000	421,278	95.7%
Auxiliary Enterprise	7,475,000	7,475,000	7,314,063	97.8%
Subtotal Unrestricted	<u>37,757,390</u>	<u>36,947,143</u>	<u>36,578,338</u>	<u>99.0%</u>
Restricted:				
Grants and Contracts	3,200,000	3,200,000	3,900,149	121.9%
Students Assistance Programs	2,500,000	2,500,000	2,471,712	98.9%
Subtotal Restricted	<u>5,700,000</u>	<u>5,700,000</u>	<u>6,371,861</u>	<u>111.8%</u>
Total Current Funds Revenues	<u>\$43,457,390</u>	<u>\$42,647,143</u>	<u>\$42,950,199</u>	<u>100.7%</u>
<u>Expenditures and Other Deductions:</u>				
Current Funds:				
Unrestricted:				
General Operations	\$29,842,390	\$29,032,143	\$28,904,030	99.6%
Service Activities	434,470	434,470	503,880	116.0%
Auxiliary Enterprise	7,796,528	7,796,528	7,172,293	92.0%
Subtotal Unrestricted	<u>38,073,388</u>	<u>37,263,141</u>	<u>36,580,203</u>	<u>98.2%</u>
Restricted:				
Grants and Contracts	3,200,000	3,200,000	3,900,149	121.9%
Student Assistance Programs	2,500,000	2,500,000	2,471,712	98.9%
Subtotal Restricted	<u>5,700,000</u>	<u>5,700,000</u>	<u>6,371,861</u>	<u>111.8%</u>
Total Current Funds Expenditures	<u>\$43,773,388</u>	<u>\$42,963,141</u>	<u>\$42,952,064</u>	<u>99.9%</u>

Report reflects revenues and expenditures for period of July 1, 1982 through June 30, 1983.
Report does not include encumbrances.
Actual figures are pre-audit balances.
*Presented to and approved by BOT on June 22, 1983.

STATUS OF CAPITAL IMPROVEMENTS

Project Name	Estimated Project Cost	Expenditures to June '83	Current Phase	Project Phase Percent Completed	Estimated Completion Date	Architect/Contractor
<u>Major Projects:</u>						
Aquatics Building	1,765,000	1,754,757	Equipment Purchase	100%	-	-
Martin Hall Remodel	3,725,000	3,591,625	Proj. Closeout/Equip Purch.	96%	9/83	Neal H. Russell/Equip. Vendor
PUB Addition	3,300,000	242,034	Bidding	0%	9/83	Brooks/Hensley/Creager
Fieldhouse Solar	285,000	162,824	Project Closeout	50%	7/83	Energy Production Systems
Computer Center	2,834,500	499,750	Construction	0%	7/84	Lydig Construction
Sutton Hall Remodel	2,396,500	34,354	Design	35%	9/83	Tan-Brookie-Kundig
Dormitory Fire Safety	2,750,000	46,734	Master Planning	100%	-	Tan-Brookie-Kundig
Tawanka HVAC	650,000	584,744	Project Closeout	80%	7/83	McClintock & Turk
<u>Minor Improvements:</u>						
1. HPE Elevator	175,000	131,830	Project Completed	-	-	-
2. Showalter HVAC Renovation	50,000	34,659	Schematic Design Completed	-	-	-
3. Pavilion Soffits	30,000	605	Bidding	0%	9/83	A.L.S.C.
4. Biology Greenhouse	58,000	73,485	Project Completed	-	-	-
5. Tunnel Egress	195,000	11,490	Project Canceled	-	-	-
6. Cadet Hall Fire Alarm	30,000	11,826	Project Completed	-	-	-
7. Rozell Chemical Storage	40,000	3,761	Project To Be Reactivated	-	-	-
8. Arts Meadow Planning	20,000	16,510	1st Phase Completed	-	-	Toribara & Ressa
9. Energy Management	240,000	-	Purchase/Installation	95%	9/83	Staefa Cont. Sys./Phy Plt
10. Waterproof Tunnel	7,000	0	Project Canceled	-	-	-
11. Central Air Control	55,000	16,343	Design Completed	-	-	-
12. Boiler Economizer	280,000	290,431	Project Completed	-	-	-
13. President's House HP	20,000	-	To Be Reactivated	-	-	-
14. Patterson Insulation	19,000	5,303	Project Completed	-	-	-
15. Rozell Pump Replace	35,000	0	Project Canceled	-	-	-
16. Comprehensive Water Plan	11,000	8,991	Study Completed	-	-	-
17. RTV Chill Water	75,000	0	Project Canceled	-	-	-
18. IMC Darkroom	2,100	28,346	Project Completed	-	-	-
19. Senior Hall Utilador	20,000	39,358	Project Completed	-	-	-
20. Isle Hall Entry Vestibule	9,000	10,714	Project Completed	-	-	-
21. PUB Commuter Lounge Door	2,500	2,083	Project Completed	-	-	-
22. Entry Alarms	5,000	0	Project Completed	-	-	-
23. Fire Report System	20,000	0	Project Completed	-	-	-
24. Art Building Electrical	10,000	159	Project Completed	-	-	-
25. Baseball Field Relocation, Task I	100,000	93,369	Project Completed	-	-	-
26. Track Facilities Imp., Task I	30,000	30,620	Project Completed	-	-	-
27. Library Shelving	20,000	20,212	Project Completed	-	-	-
28. Isle Hall Remodel	20,000	1,053	Project On-Hold	-	-	-
29. Transcript Security	15,000 R*	3,053	Predesign	-	-	-
30. Personnel Office Remodel	20,000	21,395	Project Completed	-	-	Engineering Services
31. Education Lab Remodel	0 R	193	Project Canceled	-	-	-
32. Maintenance Shop Relocation	180,000 R	137,568	Construction	75%	4/83	Turn-Key Incorporated
33. Art Dust Collector	25,000	3,219	Project Canceled	-	-	-
34. Cheney Ground Fault Interrupters	1,400	136	Project Completed	-	-	-
35. Cheney Exhaust	25,000	1,625	Predesign	-	-	-
36. Science 202 Exit	5,000	136	Pending Construction	-	-	-
37. Fire-Security	50,000	16,384	Purchase/Installation	80%	9/83	Physical Plant
38. AA Spectro Ventilate	4,300	5,686	Project Completed	-	-	Staefa Cont. Sys./Phy Plt
39. Tawanka Mall	80,200 R	80,201	Project Completed	-	-	-
40. Steam Joint Repair	55,000 R	52,413	Equipment Purchase	100%	-	Physical Plant

66

Project Name	Estimated Project Cost	Expenditures to June '83	Current Phase ¹	Project Phase Percent Completed	Estimated Completion Date ²	Architect/Contractor
Minor Improvements: (Cont.)						
41. Boiler Recover	0 R	0	Project Canceled	-	-	-
42. Patterson Steam	20,000 R	16,931	Project Completed	-	-	-
43. Senior Steam	20,000 R	17,884	Project Completed	-	-	-
44. Monroe Steam	30,000 R	193	Project Canceled	-	-	-
45. Security Lighting	5,000	3,840	Material Purchase	100%	-	Physical Plant
46. Central Mgmt Control Systems	41,300	32,903	Purchase/Installation	80%	9/83	Staefa Cont. Syst/Phy Plnt
47. Cheney Electrical	5,000 R	6,305	Project Completed	-	-	-
48. Drafting Lighting	-	0	Proj. React./Design Comp.	-	-	-
49. Masonry Repair	15,000 R	889	On-Going	-	-	Physical Plant
50. Brick Paver Repair	25,000 R	20,029	On-Going	-	-	Physical Plant
51. Campus Signage	25,000 R	23,524	Project Completed	-	-	-
52. Floor Coverings	30,000	36,494	Project Completed	-	-	-
53. Safety Contingency	8,000	349	On-Going	-	-	-
54. Project Contingency	6,000	1,076	On-Going	-	-	Physical Plant
55. Planning Projects	25,000	6,656	On-Going	-	-	Engineering Services
56. Replace Senior Hall Xfms	20,000 R	19,999	Project Completed	-	-	-
57. Campus Preplan	50,000	8,105	On-Going	-	-	Engineering Services
58. Science Building Still	14,000	8,525	Project Completed	-	-	-
59. Greenhouse Still	5,000	6,845	Project Completed	-	-	-
60. Alber's Court Glass	12,000	10,643	Project Completed	-	-	-
61. Monroe Hall Partitions	3,300	2,489	Project Completed	-	-	-
62. Dance Studio Structural Analysis	1,000	57	Project Completed	-	-	-
63. Cheney Hall Rms 106/107 Vent.	2,500	0	Project Canceled	-	-	-
64. Phys Optics Lab-Science Vent.	15,000	0	Project Canceled	-	-	-
65. Science Room 140 Vent.	1,500	0	Project Canceled	-	-	-
66. Cheney Hall Room 3 Vent.	2,000	0	Project Canceled	-	-	-
67. Geochemistry Lab-Sci Eyewash	1,500	514	Project Completed	-	-	-
68. Art Lab Ventilation	15,000	0	Project Canceled	-	-	-
69. Science Room 142/143 Vent.	8,000	0	Proj. React./Predesign 0%	-	-	-
70. Pavilion Wt Rm Floor Replacemnt	9,000	8,740	Project Completed	-	-	-
71. Dental Hygiene Office Remodel	3,000	2,672	Project Completed	-	-	-
72. Library Dock Renovation	3,000	1,682	Construction	90%	7/83	Facilities Management
73. Fac. Org. Off. 309/309A Remodel	3,000	2,356	Project Completed	-	-	-
74. Tawanka Mall Sprinkler Sys	15,000	15,000	Project Completed	-	-	-
75. SHW 310 Ceiling Vent.	6,000	270	Project Canceled	-	-	-
76. SHW 4th Floor Insulation	20,000	1,599	Project On-Hold	-	-	-
77. Patterson Office Storm Windows	10,000	387	Project On-Hold	-	-	-
78. Kingston Office Storm Windows	10,000	565	Project On-Hold	-	-	-
79. SHW 109 Storm Windows	10,000	6,869	Project Completed	-	-	-
80. Patterson 358 Office Remodel	3,000	1,882	Project Completed	-	-	-
81. Biology Lab 254 Sink	1,000	339	Project Completed	-	-	-
82. RTV Office Construction	1,500	1,219	Project Completed	-	-	-
83. HPE Exterior Doors	18,000	18,075	Project Completed	-	-	-
84. Patterson Ext. Cornices Repair	7,500	585	Construction	25%	7/83	Physical Plant
85. Industrial Ed. Foundation Repair	5,000	3,929	Project Completed	-	-	-
86. Existing Baseball Field Repairs	15,000	28,222	Project Completed	-	-	-
87. Vent. of Spirit Duplicators	8,000	27,226	On-Going	-	-	Physical Plant
88. Surbeck Utilities Expansion	15,000 R	28,222	Completed	-	-	-

¹ See 1981-82 Capital Projects Plan for full schedule.

² Denotes estimated completion date for current phase of the project.

EASTERN WASHINGTON UNIVERSITY
MANAGEMENT REPORTING SYSTEM
REPORT NUMBER SEVENTY-SEVEN

Quarterly Audit Follow-up Report
2nd Quarter, 1983

Prepared By:

Business & Finance

June, 1983

EWU

Memorandum

To: Bill Shaw, Director of Financial Services

From: Ron Hall, Internal Auditor

Date: July 15, 1983

Subject: Quarterly Audit Followup Report 2nd Quarter, 1983

The following audits have been completed:

1. Library Cashiering Investigation, Job Control 83-13-i, dated 4/28/83.
2. Tawanka Commons - Pub-Alley Restaurant - Loss of \$630.08/Change Fund & Cash Receipts, Job Control 83-21-i, dated June 30th, 1983.
3. Federal Grants and Contracts, period July 1, 1981, to June 30, 1982, Job Control 83-6-f, dated June 20, 1983.
4. Payroll Department - New Payroll System, Review of Conversion, Input, Output Controls, Job Control 83-I-S, dated May 19, 1983.
5. Federal Grants and Contracts, period July 1, 1982, to June 30, 1983, Job Control 83-27-F, dated 6/83 - Review of Time and Effort Reporting.

The completed reports have been distributed to the appropriate officials. Since management responses to specific recommendations are not scheduled until later, these audits will be included for quarterly audit followup review at the end of the third quarter.

RH:ljs

Attachments

cc: R. Hartman

FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL CONCUR	DO NOT CONC	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE TO TAKE ACTION
Internal Audit, Cashiering Investigation, Fall 5/4/82	1. Though a system is established that will identify shortages by month, there is not adequate followup in order to alleviate the shortages.	X				Plans are being made to change the method of Cashiering checkout and balancing that will hold the teller responsible for daily balancing and accountability of overages and shortages. Implementation is set for 9/30/83.	Controller Since Desi assuming Supervisor 7/15/83 implementation delayed goal to implement by quarter.
Internal Audit, Cashier Investigation, 3/11/83, Job Control #83-11-i	2. The hiring/firing policies should be documental and independent of budgetary process.	X				Formal comment is consistent with prior audit comment from 5/4/82.	Controller
	3. Documentation should be retained for all change fund transactions.						Controller
	4. Cashier transactions should be segregated until cash over/short position is approved.						Controller
Internal Audit, Annual Equipment Inventory, 10/14/82	5. Departmental inventory procedures need improvements.	X				Each department will be requested to designate a full-time staff person to coordinate inventory. Implement 10/83.	Controller
	6. Inventory Control personnel should train departmental personnel assigned to conduct the inventory.	X				Arrangements will be made prior to the next physical inventory.	Controller
	7. A physical inventory listing should not be accepted if the departmental acknowledge signature is missing.	X		Partially		To proceed with the inventory process, six counts were accepted without, signature (Review again 9/83).	Controller

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL CONCUR	DO CONCUR	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIB TO TAKE ACTION
Internal Audit, Annual Equipment Inventory, 10/14/82 (cont.)	8. Property loaned for a short period of time should be noted on a departmental reminder card system.	X				Presently under study by Inventory Control Management. Contingent departmental inventory coordinator.	Controller
	9. The cause for missing an item should be noted on the initial inventory listing.		X			This would delay inventory processing. Special inves- tigations are more appropriate. Review again 10/83.	Controller
Internal Audit Personal Service Costs 11/11/82	10. The check distribution for supervisory teachers pre- cludes proper separation of duties.		X			Did not implement student teachers not paid during 82/83 will implement 83/84 (cont.) finding confirm 82/83.	Controller
Internal Audit, Tuition & Fee Audit, Smr., 81, 3/12/82	11. Tuition refund policies due to withdrawals are not clear.	X				Written policies and proce- dures will be updated, approval obtained and implementation set up in stages. Delayed due to organizational changes. Review again 7/83.	Controller
	12. Due to lack of written desk procedures, refunds of tuition fee refunds are not consistently applied.	X					Controller
	13. Tuition fee guidelines are not applied consistently for forfeited fees due to with- drawal after the cutoff date.	X					Controller
	14. Student Accounting re- ceives no notification of change of credit hours except for complete withdrawals.	X					Controller

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL CONCUR	DO NOT CONCUR	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE TO TAKE ACTION
Federal Audit, Title IV, Fin. Aid Dept., Period July 1, 1980 to June 30, 1982. Com- pleted by Internal Audit & Certified by the State Auditor, dated December 31, 1982.	15. Receivables for Title IV Program Overawards are not adequately controlled.	X				The Controller and the Financial Aid Director will be looking at methods for establishing adequate separ- ation of procedures for con- trol of Accounts Receivables by 9/30/83.	Controller
	16. Some cancellation forms for NDS Loans did not have an official seal or stamp recorded by the certifying official.			X		Some institutions do not have official seals or stamps and therefore could not provide this on the official loan cancellation form. (Awaiting Federal Government decision).	Controller
	17. University procedures for loan deferment processing needs to be improved.		X		X	A letter is sent to the borrower regarding the disposition of the deferment request.	Controller
Federal Audit, Grants and Contracts for period July 1, 1979 to June 30, 1981, completed by E.W.U. Internal Audit Department.	18. We determined the certifi- cation form for personal services costs needs modi- fications to insure that charges to Federally sponsored programs represent actual time and effort expended.	X				The Personnel Activity Report (Time & Effort) will be revised by 7/30/83 to include overload and cost sharing assignment.	Controller
	19. Procedures need to be documented in order to insure standardized com- pliance to Federal Circular A-21 Cost Requirements.	X				Updated written procedures will be prepared for proc- essing of the Personnel Activity Report to insure compliance to Fed. Circular A-21 by 7/30/83.	Controller

103

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL	DO	COMMENTS	OFFICIAL RESPONSIBILITY TO TAKE ACTION
			CONCUR	CONCUR		
Federal Audit, Grants and Contracts for period July 1, 1979 to June 30, 1981, completed by E.W.U. Internal Audit Department. (Cont.)	20. Due to discrepancies between recollected and personal effort reported, \$1,242 of personal service and benefit costs plus any related indirect cost accrued should be refunded to the Federal government. The reporting system should provide for independent internal evaluations to insure it is working effectively.				Internal Audit performed tests cont. finding. Management does not agree that the \$1242 plus indirect costs should be returned to the Federal Gov. This issue, if contested, would be subject to negotiation with the Federal government.	Controller
	21. Policies and procedures should be implemented to assure timely and acceptable documentation to support the University's <u>cost sharing and/or matching requirements for Federal grants and contracts.</u>	X		Partially	An attributed (indicator) has been set up in the Acctg. system to document cost sharing for grants & contracts. By 7/30/83, the Personnel Activity Report will be revised to include cost sharing data.	Controller
	22. Financial adjustments should be made for \$694.46 identified as unallowable interdepartmental cost transfer charged to Federal grants and contracts.		X	Partially	\$378.02 has been returned to the Fed. Gov. The University is questioning. \$238.94 for cleaning supplies that was disallowed. This issue, if contested, would be subject to negotiation with the Fed. Gov. Additional research is being conducted into a \$77.50 cost item disallowed.	Controller
	23. In order to assure compliance to Federal Circular No. A-21, interdepartmental recharge costs should be monitored through the Grant Accounting Office.		X	Partially	Most interdepartmental cost for Federal grants are now monitored by Grants Acctg. Updated written procedures for departments not using IDPO's such as the Motor Pool & Copy Center will be completed by 7/30/83.	Controller

104

AUDIT FIRM
Arthur Anderson
CPA, Auxiliary
Enterprise
Audit, as of
6/30/82.

Internal Audit
Central Stores,
Physical Inven-
tory at 6/30/82,
9/10/82.

FINDINGS AND RECOMMENDATIONS		CONCUR	PARTIAL CONCUR	DO NOT CONCUR X	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE TO TAKE ACTION
24. Revise the policy on the recording of returned checks.						The NSF will still be charged against revenues. A receivable account will not be set up.	Controller
	25. Unit prices were inconsistent with unit costs.	X				The count sheets will be reviewed by the supervisor prior to count scheduled for 6/30/83.	Director of Facilities Management
	26. Obsolete items remained on hand from the previous year.	X				School districts will be contacted for buyers. Review annual inventory as of 6/30/83.	Director of Facilities Management
	27. Inventory personnel lacked proper training thereby resulting in counting errors.		X		Partially	Budget restrictions may limit effectiveness of personnel. Internal Audit to review effectiveness of student help.	Director of Facilities Management
	28. Unit markups were greater than management policy for 14.2%	X				Pricing will be reviewed when the inventory data is compiled on the terminal 6/30/83.	Director of Facilities Management
29. Security of inventory needs improvements.					X	Central Stores is relocating and the facilities has improved security features.	Director of Facilities Management

Pass Comment. Current review as of 6/30/83 inventory indicates some of these concerns are a continuing problem. Due to the conversion of inventory data to a computerized stores system.

AUDIT FIRM
Federal Audit,
Title IV, Fin.
Aid Dpt.,
period July 1,
1980 to June 30,
1982. Informal
operational find-
ings determined
by Internal Audit
review, dated
December 31, 1982.

FINDINGS AND RECOMMENDATIONS

CONCUR

PARTIAL
CONCURDO NOT
CONCUR

IMPLEMENTED

COMMENTS

OFFICIAL RESPONSIBLE
TO TAKE ACTION

30. Steps should be taken by Financial Aid's Department management to more stringently monitor the data collection process in order to reduce the number of errors occurring on the income grid of the application for funding. The error rate is approximately 6.1%.

X

X

Staff has been reminded to update - keypunch data record - assist in input by correlating changes to new income grid data.

Director of Financial Aid

31. The Financial Aid Appeals Board standards should be more restrictive regarding release of financial aid. Based upon our sample of 86 suspensions, 66 students continued to receive financial aid.

X

The Appeals Board evaluates each student's circumstances which led to suspension of aid against academic progress requirements. The continued receipt of aid is awarded on the probability of academic success in the future after careful consideration of the circumstances in each case.

Director of Financial Aid

Certified by
the State
Auditor, dated
December 31, 1982.

32. As pointed out in the previous Federal audit for the period 78-80, an adequate self-evaluation system has not been established.

X

The NASFAA Self-Education Guide, we believe, is not a useful management tool. An internal evaluation form has been developed for this purpose. A copy of the form was included in the audit report. (Subject to final decision by Fed. gov.).

Director of Financial Aid

33. Prior audit finding (78-80) referred to Dept. of Ed. "Unresolved Issue - " is the University allocation of campus based student Financial Aid Fund based on data reported could have exceeded the amount the institution was entitled to receive.

X

Finding from prior federal audit 78-80. Final decision regarding the application for funding has not been received yet from the Federal Office of Education.

Director of Financial Aid

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL CONCUR	DO NOT CONCUR	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE TO TAKE ACTION
Internal Auditor's/ Review Motor Pool Charges 7/27/83, Job Control #83-3-5	34. Provide for numerical and batch control.	X			Partially	New trip tickets ordered and batch controls will be implemented 9/83.	Director of Facilities
	35. Chargebacks should be reconciled to vehicle mileages.	X				Procedures are being developed to insure mileage is accounted for 9/83.	Director of Facilities
	36. Vehicle rental agreements need improved documentation.	X				Management will review risk management for vehicle release 9/83.	Director of Facilities
	37. Procedures for issuance of gas credit cards should be approved by management.	X				Procedures are being implemented and should be effective for Fall quarter 1983.	Director of Facilities
	38. Credit cards should be issued to responsible personnel for authorization checks.	X				Payment process will provide for verification of charges. By 9/83.	Director of Facilities
Internal Auditor's, Review Gas Credit Cards 5/3/83, Job Control #83-10-5.	39. Gas purchase and user policies should be coordinated through management.	X			X	Central Services has revised their pricing of gas, by 8/83.	Director of Facilities
	40. The number of credit cards should be limited.	X				Only one credit card vendor will be used for the 83/84 year. By 9/83.	Director of Facilities
	41. All customers without exception, should be charged for rental of outdoor equipment.	X			Partially	We confirmed all customers are being charged for equipment rental. A policy still needs to be developed with the Purchasing Department for testing of equipment. We will look at this again 9/83.	Chairman, Recreational and Leisure Services
Outdoor Equipment Rental/ Summer Recreation Program, 12/8/82 Review of Internal and Administrative Controls, completed by Internal Audit Department.							

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL CONCUR	DO NOT CONCUR	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE TO TAKE ACTION
Internal Audit, Conference Center Investi- gation, 4/19/83 Job Control #83-7-i	42. A separate general ledger code should be provided by Gen. Acctg. to properly classify the change fund as a petty cash fund.		X			The Financial Acctg. system uses the same code for all institutional charged petty cash funds. A manual schedule is kept to identify each separate account.	Controller
	43. To process timely payment to references for at the conclusion of the count, a special University check account at Seattle 1st should be established.	X				Will study the feasibility of separate of payment of references supported by a written contract from a separate institutionally controlled checking account before Fall Quarter, 1983.	Controller
	44. Documentation should be available to support the cash count before and after delivery to the accountant who completes the reconciliation and deposit of the cash to the bank.	X			X	New forms to document the cash transfer as well as initialed adding machine tapes of cash totals are being used and retained.	Director of the Conference Center
	45. When acting as an agent for an outside organization, documentation must be available to support the accountability and reconciliation of cash delivered to EWU.	X			X	Procedures have been set up to insure that required backup documentation that cash can be reconciled to is submitted by the outside organization to EWU.	Director of Conference Center
	46. The functions of receipting, depositing cash, establishes Accounts Receivables, post payments to the account and mail out of the monthly billing statements are all completed by the same person. Thereby invalidating the system of control.		X		X	Control of Accts. Rec. is not yet incorporated into the control accounting system. Various functions has been assigned to other employees and documentation has been improved to insure a better system of internal check and an audit trail to charge and credit documentation.	Director of Conference Center

AUDIT FIRM

Internal Audit,
Conference
Center Investi-
gation, 4/19/83,
Job Control
#83-7-i (cont.)

FINDINGS AND RECOMMENDATIONS

CONCUR

PARTIAL
CONCUR

DO NOT
CONCUR

IMPLEMENTED

COMMENTS

OFFICIAL RESPONSIBLE
TO TAKE ACTION

- | | | | | | | |
|---|---|---|--|---|--|-----------------------------------|
| 47. Security arrangements of the office used (in part) as a guest check in/out and cash payment receiving station is not adequate. | X | | | | Dutch doors have been installed. Fall Qtr., 83. The cashier may be moved to another location. A safe is now available to store excess cash on hand. Followup 9/30/83. | Director of Conference Center |
| 48. The same employer collect for cash pay breakfast, reconciles the cash and delivers the cash for deposit without documentation to support the deposit. | | X | | X | Tawanka Commons is provided on the billing for the number of breakfasts actually served. The accountant uses this info. plus an initialed adding tape of the total cash prepared by the coordinator to assure proper accountability of these funds. | Director of the Conference Center |
| 49. Cash receipts should be deposited intact with delay in order to keep cash on hand to a minimum. | X | | | X | For night and weekend deposits. They are taken to Central Cashiering and put in the Night Drop Box Safe. If excess accumulates, special deposits are now prepared for immed. delivery to the bank. Another safe with lockable compartments for each cashier and coordinator is now in use. | Director of Conference Center |
| 50. Safe combinations or locks to files should be changed periodically especially since there are now terminals at the Conference Center. | X | | | X | This policy is in effect and will occur whenever there is a change in key personnel. | Director of Conference Center |
| 51. The organization structure should be such that one officer is responsible to see that uniform written cashiering procedures are in affect. | X | | | X | Currently, the Accountant Program Manager, and Assistant have written documents which outline cashiering procedures. | Director of Conference Center |

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL CONCUR	DO NOT CONCUR	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE TO TAKE ACTION
Internal Audit, Bookstore Cash Investigation, 10/25/82	52. A cashier should be responsible for her sales and change fund. That is, another cashier should not be allowed to operate out of her fund.		X			Due to a change in management plus the significance of this finding schedule review again in next audit of the Bookstore.	Director - Pence Union Building (Bookstore Operation)
Internal Audit, Student Union Cashiering Investigation, 1/23/83	53. Alterations as well as other entries in the change in/out form should be written in ink and approved by the Head Cashier.	X			X	Alterations are now written in ink and initialed by the Head Cashier. The Change In/Out Form has been redesigned and provides for better documentation of the cash count.	Director - Pence Union Building
	54. We noted the cash register operations at the Information Desk were not always ringing up each sale nor putting the coins and currency in the till after each transaction.		X		X	Coins and paper currency are now being put into the cash register after each transaction. The former practice of putting paper currency in a box next to the cash as a result of providing change has been discontinued.	Director - Pence Union Building
	55. Quarters used for video games (which are part of the cash register operator change fund) are not all kept in the cash register thereby invalidating control procedure for proper accountability of the cashier change fund.		X			Plan to continue using the same procedure. Management does not feel the extra security provided by buying another safe justifies the expenditure. Therefore, the weakness in control of the change fund remains. Check again, 9/83. Also plan to look at U of W and CWU system of video game control.	Director - Pence Union Building

<u>AUDIT FIRM</u>	<u>FINDINGS AND RECOMMENDATIONS</u>	<u>CONCUR</u>	<u>PARTIAL CONCUR</u>	<u>DO NOT CONCUR</u>	<u>IMPLEMENTED</u>	<u>COMMENTS</u>	<u>OFFICIAL RESPONSIBLE TO TAKE ACTION</u>
Internal Audit,	56. We determined that the cash register drawer lock for the Information Desk cash registers A & B were interchangeable thereby invalidating the control over access to each cashier's change fund.		X			Management feels that if the extra key to the cash register drawer is needed in the event of loss of the key assigned to the cashier, storage of the extra key in another building could cause operational problems. However, they are willing to discuss further check again.	Director - Pence Union Building
	57. Periodically the Director, or his designee, should conduct an unannounced Cash Register "X" Reading in order to give assurance that proper closing procedures are being followed.		X			Management does not feel that unannounced periodic X readings will insure that proper cashing procedures are being followed. Check again, however, will test run to see if it will help. Check again 9/30/83.	Director - Pence Union Building
	58. Change bags for the daily night shift and weekend operators are not kept in the safe thereby making them very vulnerable to possible theft.		X			Change bags are no longer kept on the office desk for the night shift and Saturday and Sunday cashiers. They are now kept in a lockable storage cabinet. We feel that other security measures are adequate. Therefore, an additional safe will not be purchased.	Director - Pence Union Building
	59. We determined that the Pub Cashier - filling as a relief cashier for the Eagle Shop Manager occasionally will work out of the same cash register change fund thereby invalidating established controls.			X		Management feels that should a loss occur, both of the cashiers would be willing to take a polygraph test, if necessary, if there is a personnel change other procedures may be instituted to insure that each cashier has their own change fund.	Director - Pence Union Building

111

AUDIT FIRM	FINDINGS AND RECOMMENDATIONS	CONCUR	PARTIAL	DO NOT	IMPLEMENTED	COMMENTS	OFFICIAL RESPONSIBLE
			CONCUR				TO TAKE ACTION
Artur Anderson, CPA Auxiliary Enterprises Audit, as of 6/30/82.	60. Improve purchasing controls at the Eagle Shop.		X			Buying of the Eagle Shop inventory has been shifted to the Bookstore.	Director - Pence Union Building
Internal Audit, Student Union Cashiering Investigation, 5/4/82	61. Deposits accepted from the dining services oper- ation were not always supported by a cash register tape.	X				Still a problem. Pre- sently using the Faculty Lounge cash register which is being used to up the total of the cash collected. Looking at buying a cash register by 9/30/83.	Director- University Dining Services
Arthur Anderson, CPA Auxiliary Enterprise Audit, as of 6/30/82	62. Consider developing cer- tain computer applications to improve efficiency of clerical functions.	X				The Administrative Support Unit is currently develop- ing the programs for the suggested applications set for implementation by 9/30/83.	Director of Auxiliary Enterprise
	63. Develop written physical inventory procedures.	X			X	Bookstore, Tawanka, Pub have completed writing procedures for the physi- cal inventory as of 6/30/- of each fiscal year.	Director of Auxiliary Enterprises
Outdoor Equip- ment Rental/ Summer Recreation Program, 12/8/82 Review of Internal and Administrative Controls, completed by Internal Audit Department.	64. All customers without exception, should be charged for rental of outdoor equipment.	X			Partially	We confirmed all customers are being charged for equipment rental. A policy still needs to be developed with the Purchasing Depart- ment for testing of equipment. We will look at this again 8/83.	Chairman, Recreational and Leisure Services

EASTERN WASHINGTON UNIVERSITY
MANAGEMENT REPORTING SYSTEM
REPORT NUMBER SEVENTY-EIGHT
Grants & Contracts

Prepared By:
Academic Affairs
June, 1983

REPORT ON GRANTS AND CONTRACTS ACTIVITY

JULY 1, 1982 - JUNE 30, 1983

Submitted by John E. Douglas

Vice Provost for Graduate Studies and Research

A. Role and Function of the Grants Administration Office

The Grants Administration Office supports the University's mission of instruction, research and service by facilitating external sources of support in these areas. The Office has responsibility for all pre-award grant and contract activities in the academic areas. This year approximately 62 percent of the funding of the Office came from the general fund with the balance coming from indirect cost recoveries. In the previous year approximately 70 percent of the funding came from the general fund.

The Grants Administration Office acts as a "broker", working to match faculty interests with external funding opportunities. The Office maintains a library of materials which describe public and private funding programs. It publishes the monthly "Review" which informs faculty and staff of funding opportunities and deadlines. Searches for support sources are made for faculty upon request.

Karen Michaelson, the Grants Administrator, assists faculty in concept development, proposal editing, budget development, compliance with agency regulations, and in the proposal production process.

B. Activities of the Past Year

Implementation of word processing capabilities during the past year has enormously facilitated the revision and editing of proposals. Staff is now proceeding to computerize other office functions, including the log of proposal activity, calendar of proposal deadlines, and mailing lists. A notable improvement in the quality and efficiency of office operations is expected.

Grant and contract activity for the past four fiscal years is summarized below.

	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>
Proposals Submitted	102	110	73	79
Amount Requested	\$ 5,527,137	\$ 5,082,977	\$ 3,942,597	\$ 3,704,426
Funding Received	2,394,539	2,317,001	2,160,785	2,043,999

It can be seen that there has been a marked decline in activity in the last two years. (Funding received would show an even greater decrease in the past two years were it not for a high level of activity in Archaeological and Historical Services which accounts for about 60 percent of the total funding received.) The decline in activity results primarily from cut-backs in federal grant programs. Faculty are reluctant to prepare and submit proposals as the

chance of success has been diminishing and as their workload has been increasing. An effort has been made to develop funding sources through private foundations and businesses to replace diminished federal support, but these private sources have not been fruitful.

The following examples have been selected from grants received this year to illustrate the variety of activities which are being supported.

Of particular importance is the Archaeological and Historical Services group under the leadership of Harvey S. (Pete) Rice, one of the State's most respected archaeologists. This group generates over one million dollars in contract revenues annually, performing cultural resources surveys for many public and private agencies, including the Bonneville Power Administration and the Washington State Department of Transportation. Under contract with the DOT this group has recently concluded the excavation of Kanaka Village, an early American settlement near Fort Vancouver, Washington, and is presently excavating two prehistoric Native American mat houses on the Columbia River, near Wenatchee.

Allan Scholz, Biology, continues to receive support for his studies of marine life. The National Science Foundation sponsored the purchase of a research boat and the federal SEA grant program is sponsoring a study of harbor seals in Puget Sound. Raymond Soltero, Biology, continues to receive support from the City of Spokane for his studies relating to the phosphorus content of the Spokane River, downstream from the City sewage treatment plant. The Mine Safety and Health Administration provides mine safety training to miners throughout the State of Washington through a contract with the Department of Industrial Technology. The Washington Public Power Supply System has provided training in nuclear reactor safety for its employees through a contract which employed faculty from Physics and Industrial Technology. Haideh Lightfoot, Biology, received a renewal of her grant from the National Institutes of Health for studies on diphtheria toxin. The Department of Urban and Regional Planning has received several small contracts for planning activities by nearby communities. The Eastern Washington Science Center has received several grants for operations and for exhibit construction. The School of Social Work, John O'Neill, Dean, has received two grants from the Federal Department of Health and Human Services to support traineeships in Social Work.

C. Future Activities

With funding from federal sources becoming somewhat more available, an increased interest in proposal writing by faculty has been noted. New federal programs in science education are generating particular interest. Faculty computer literacy is another area of special interest, with a grant proposal to the Northwest Area Foundation being developed.